

BOARD OF SUPERVISORS

Brown County



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EXECUTIVE COMMITTEE

Tom Lund, Chairman
Patrick Moynihan, Jr., Vice-Chairman
Steve Fewell, John Vander Leest, Patrick Evans
Bernie Erickson, Patrick Buckley

EXECUTIVE COMMITTEE

Monday, July 7, 2014

6:00 p.m.

**Room 200, Northern Building
305 E. Walnut Street**

**NOTICE IS HEREBY GIVEN THAT THE COMMITTEE MAY TAKE ACTION ON
ANY ITEM ON THE AGENDA.**

- I. Call meeting to order.
- II. Approve/modify agenda.
- III. Approve/modify Minutes of June 9, 2014.

Comments from the Public

Proclamation

1. Approval of Proclamation Marking August 16, 2014 as Korean War Veterans Day at Brown County Fair. *Referred from Veterans' Recognition Subcommittee.*

Communications

2. Communication from Supervisor Campbell re: Request to establish a Personnel Committee for Brown County to improve employee communications in Brown County. *Held for a month for further information.*
3. Communication from Supervisor LaViolette re: Hold County Board meeting at 6:30 p.m. *Held for a month.*
4. Communication from Supervisor Van Dyck re: To provide better continuity between programming objectives and corresponding facility requirements and to better coordinate future facility improvements to museum and library facilities under the jurisdiction of the Education and Recreation Committee. *Referred to Exec Cmte as per the County Board on 6/18/2014.*
5. Communication from Supervisor Robinson re: That the County Board handle all decisions as separate agenda items and resolutions, and not through approval of committee minutes and notes. *Referred from June County Board.*
6. Communication from Supervisor Dantine re: To have Administration look into the problem of employee parking and its cost and report back. *Referred from June County Board.*
7. Communication from Supervisor Lund re: To discuss at Executive Committee the inclusion of full minutes in the board meeting packet. *Referred from June County Board.*

Vacant Budgeted Positions (Request to Fill)

8. Child Support – Child Support Specialist-Enforcement - Vacated 6/3/14.
9. Child Support – Child Support Clerk - Vacated 6/8/14.
10. Child Support – Clerk/Typist I - Vacated 7/11/14.
11. Health – Public Health Nurse - Vacated 4/7/14.
12. Human Services – Clerk IV(x2) - Vacated 5/16/14, 6/20/14.
13. Public Works (Facilities Management) – Housekeeper .5 - Vacated 6/30/14.

14. Public Works (Highway) – Superintendent - Vacated 6/23/14.

Legal Bills

15. Review and Possible Action on Legal Bills to be paid.

Reports

16. County Executive Report.
17. Internal Auditor Report.
 - a) Board of Supervisors Budget Status Financial Report for May, 2014.
 - b) Preliminary Audit Report – Purchasing Function Audit – Public Works Highway Department (Pending Final Review by Corporation Counsel).
 - c) Quarterly Status Update (April 1 – June 30, 2014).
18. Human Resources Report.
 - a) Discussion re: Mileage reimbursement rate for sanitarians. *Motion at June Human Services: Refer to Admin and Exec Cmte; Motion at June Admin: Refer to Exec Cmte with appropriate fiscal impact numbers.*

Resolutions, Ordinances

19. An Ordinance Amending Section 2.13 of Chapter 2 of the Brown County Code Entitled “Meetings, Agendas”.

Other

20. Such other matters as authorized by law.
21. Adjourn.

Tom Lund, Chair

Notice is hereby given that action by the Committee may be taken on any of the items, which are described or listed in this agenda. The Committee at their discretion may suspend the rules to allow comments from the public during the meeting. Please take notice that it is possible additional members of the Board of Supervisors may attend this meeting, resulting in a majority or quorum of the Board of Supervisors. This may constitute a meeting of the Board of Supervisors for purposes of discussion and information gathering relative to this agenda.

PROCEEDINGS OF THE BROWN COUNTY EXECUTIVE COMMITTEE

Pursuant to Section 18.94 Wis. Stats., a meeting of the **Brown County Executive Committee** was held on Monday, June 9, 2014 in Room 200, Northern Building, 305 E. Walnut Street, Green Bay, Wisconsin.

Present: Chair Tom Lund, Supervisor Erickson, Supervisor Moynihan, Supervisor Evans, Supervisor Buckley, Supervisor Fewell
Excused: Supervisor VanderLeest
Also Present: Supervisors Van Dyck, Landwehr, Executive Streckenbach, Chad Weininger, Brent Miller, Jeremy Kral, Cullen Peltier, Bob Bousley, Dan Process, Chuck Lamine, Jeff DuMez, and other interested parties.

I. Call Meeting to Order:

The meeting was called to order by Supervisor Tom Lund at 5:30 p.m.

II. Approve/modify agenda:

Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to approve.

Vote taken. MOTION CARRIED UNANIMOUSLY

III. Election of Vice-Chair.

Nomination made by Supervisor Evans, seconded by Supervisor Erickson for Patrick Moynihan as Vice-Chair of the Executive Committee. Nominations Closed. Patrick Moynihan elected as Vice-Chairman of the Executive Committee by unanimous ballot.

IV. Set time and date for regular meetings.

Although Supervisor Evans preferred a 6 p.m. start, the consensus was to keep the 5:30 time.

Motion made by Supervisor Moynihan, seconded by Supervisor Erickson to schedule the Executive Committee the first Monday before the County board meeting on the 3rd Wednesday of the month at 5:30 p.m. Vote taken.

Ayes: Erickson, Moynihan, Buckley, Fewell, VanderLeest

Nay: Evans.

MOTION CARRIED 4-1

V. Approve/modify Minutes of May 12, 2014 and May 21, 2014.

Motion made by Supervisor Evans, seconded by Supervisor Moynihan to approve.

Vote taken. MOTION CARRIED UNANIMOUSLY

Comments from the Public: None

Proclamation

1. Final Approval of Brown County proclaiming June 14, 2014 as "National Flag Day".

Supervisor Erickson read the Proclamation for June 14, 2014 as "National Flag Day" into the record as provided by the Elks Club, Green Baby Lodge 259.

Supervisor Evans questioned how this request for approval of June 14, 2014 as Flag Day came about, pointing out that this date is already recognized as Flag Day. Evans indicated that he would support the proclamation, however, expressed concern that a precedent was being set that may be seen as opening the door to other issues. The consensus was that it is merely a reaffirmation.

**Motion made by Supervisor Erickson, seconded by Supervisor Moynihan to approve.
Roll Call: Evans, Erickson, Lund, Moynihan, Buckley. MOTION CARRIED UNANIMOUSLY**

Communications

- 2. Communication from Supervisor Campbell re: Request to establish a Personnel Committee for Brown County to improve employee communications in Brown County. *Held for a month.***

Supervisor Buckley, working with Supervisor Campbell on this request, asked that the communication be held for one month for further information.

Motion made by Supervisor Buckley, seconded by Supervisor Evans to hold for one month for further information. Vote taken. MOTION CARRIED UNANIMOUSLY

- 3. Communication from Supervisor Van Dyck re: To provide better continuity between programming objectives & corresponding facility requirements and to better coordinate future facility improvements for museum and library facilities under the jurisdiction of the Education and Recreation Committee.**

Supervisor Van Dyck stated he believed the communication was self-explanatory with regard to the coordinating of maintenance and improvements of the museum and library facilities.

Supervisor Evans indicated that he would support the communication, however, Supervisor Moynihan questioned how this coordination would occur. Supervisor Erickson opined that it was unclear as to just what was being asked with regard to improvements which should fall under the Facilities Department.

**Motion made by Supervisor Evans, seconded by Supervisor Moynihan to approve.
Vote taken. Nay: Erickson. MOTION CARRIED 4-1**

- 4. Communication from Supervisor LaViolette re: Hold County Board meeting at 6:30 p.m. Supervisor LaViolette was not present.**

**Motion made by Supervisor Moynihan, seconded by Supervisor Buckley to hold for one month.
Vote taken. MOTION CARRIED UNANIMOUSLY**

- 5. Communication from Supervisor Erickson re: Have Internal Auditor or Administration produce a quarterly status financial report and mail to all the Supervisors so we can keep a closer eye on the budget.**

Supervisor Erickson pointed out that all committees do not see the Department Budget Status Financial Reports until they are being asked at the County Board for approval of department shortfalls. Most often the report is received and placed on file at committee level. He requested that a quarterly report with specific dollar amounts and any potential shortfalls be provided. Committee members agreed that Board members need to see what is coming up so they are better informed before being asked to approve shortfalls.

Supervisor Fewell arrived at 5:49 p.m.

Internal Auditor Dan Process distributed budget reports he had compiled for review. He pointed out that this new format should help with inconsistencies and better identify what was being provided.

Motion made by Supervisor Erickson, seconded by Supervisor Buckley to direct Internal Auditor to create a quarterly budget status report with graphs that will show potential shortfalls and other details. Vote taken. MOTION CARRIED UNANIMOUSLY

Vacant Budgeted Positions (Request to Fill)

6. Circuit Court – Office Manager II - Vacated 5/12/14.
7. Clerk of Circuit Court – Clerk/Typist I - Vacated 5/26/14.
8. Clerk of Circuit Court – Court Coordinator - Vacated 5/27/14.
9. Clerk of Circuit Court – Deputy Clerk of Courts I (.8 FTE) - Vacated 6/3/14.
10. Health – Public Health Sanitarian - Vacated 5/16/14.
11. Human Services – Social Worker/Case Manager (Nursing Home) - Vacated 5/21/14.
12. Human Services (CTC) – Community Treatment Program Worker - Vacated 6/6/14.
13. Planning & Land Services – GIS Technician - Vacated 5/27/14.
14. Public Works – Highway Superintendent (x2) - Vacated 6/4/14, 6/12/14.
15. Sheriff – Civil Process Clerk - Vacated 6/20/14.
16. Zoo & Park Management – Operations Manager - Vacated 6/2/14.

Motion made by Supervisor Moynihan, seconded by Supervisor Evans to suspend the rules to take Items 6-16 together. Vote taken. Nay: Buckley. MOTION CARRIED 5-1

Motion made by Supervisor Moynihan, seconded by Supervisor Evans to approve Items 6-16. Vote taken. Nay: Buckley. MOTION CARRIED 5-1

Legal Bills

17. Review and Possible Action on Legal Bills to be paid.

Motion made by Supervisor Erickson, seconded by Supervisor Evans to pay the bills. Vote taken. MOTION CARRIED UNANIMOUSLY

Reports

18. County Executive Report.

Executive Streckenbach reported that UWGB had hired a new Chancellor. The individual that ranked high with county staff was the individual that was announced by UWGB. That was very important because they were going to need the university to be behind the county 100% with regard to the Business and Technology Park. With that announcement the county will be sending out the community assessment, primarily to businesses and individuals involved in the initial meeting. Engage with the individual business owners in the area to find out what they were doing in regard to overall research and possibly connecting them with UWGB, NWTC, the Medical College of Wisconsin along with St. Norbert College. They were excited about that process moving along.

The Executive encouraged supervisors to attend MilkSource in Oshkosh on Thursday, June 12, 2014 where they will see the operation of a digester. He also reported that a \$300,000 grant was received from WPS to conduct a feasibility study.

Budget discussions were being scheduled to address such items as Renard Island, detox centers, and several other issues.

Motion made by Supervisor Fewell, seconded by Supervisor Buckley to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

19. Internal Auditor Report.

a. **Board of Supervisors Budget Status Financial Report for April, 2014.**

**Motion made by Supervisor Fewell, seconded by Supervisor Buckley to receive and place on file.
Vote taken. MOTION CARRIED UNANIMOUSLY**

20. Human Resources Report.

Human Resources Director Brent Miller read a letter addressed to Jason Beck, Clerk of Circuit Court, from Judge William Atkinson announcing that his last day in office will be Tuesday, July 1, 2014 (attached).

**Motion made by Supervisor Fewell, seconded by Supervisor Buckley to receive and place on file.
Vote taken. MOTION CARRIED UNANIMOUSLY**

Resolutions, Ordinances

21. Resolution re: Change in Table of Organization for the Human Services Department Social Worker/Case Manager.

**Motion made by Supervisor Evans, seconded by Supervisor Buckley to approve.
Vote taken. MOTION CARRIED UNANIMOUSLY**

22. Resolution re: Authority to Execute a 2014 Agreement with the Brown County Community Treatment Center Registered Nurses.

**Motion made by Supervisor Evans, seconded by Supervisor Erickson to approve.
Vote taken. MOTION CARRIED UNANIMOUSLY**

23. Resolution re: Step Increase for a Public Safety Communications Supervisor.

For clarification, Public Safety Communications had five FTE Communications Supervisors currently classified at Step 3 of Pay Grade 17 of the Class & Comp plan and one at Step 1 of Pay Grade 17. This resolution increased the one position to Step 3 of Pay Grade 17 to be equal to the rest. This increase does not require an appropriation from the General Fund, but will be covered within the department's 2014 budget.

**Motion made by Supervisor Buckley, seconded by Supervisor Moynihan to approve.
Vote taken. MOTION CARRIED UNANIMOUSLY**

CLOSED SESSION pursuant to Wis. Stat. § 19.85 (1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

Discussion, strategy, representation and possible action regarding Interest arbitration for the Non Supervisory Deputy Sheriff's Labor Contract.

Notice is hereby given that the governmental body will adjourn into a closed session during the meeting on the above, as authorized pursuant to Section 19.85 (1)(e) and (1)(g) of the Wisconsin Statutes, and Pursuant to Wis. Stat. § 111.70 as allowed for purposes of negotiating and collective bargaining, which authorizes the governmental body to convene in closed session for the purpose of:

a. Deliberating or negotiating the purchase of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Wis. Stat. § 19.85 (1)(e)

Reconvene into Open Session:

Discussion, strategy, representation and possible action regarding Interest arbitration for the Non-Supervisory Deputy Sheriff's Labor Contract.

No closed session required. Mr. Miller informed the committee there was no need for a closed session. After he meets with the Union, he will report back.

Other

24. Such other matters as authorized by law. None.

25. Adjourn:

Motion made by Supervisor Evans, seconded by Supervisor Moynihan to adjourn at 6:09 p.m.

Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Alicia Loehlein
Recording Secretary

Rae G. Knippel
Transcription

OFFICIAL PROCLAMATION

VETERANS OF KOREAN WAR ERA

1950 - 1953

WHEREAS, July 27, 2014, marks the 61st anniversary of the end of the Korean War, which spanned over three years ending on July 27, 1953 with the signing of the Korean War Armistice Agreement; and

WHEREAS, American soldiers fought and defended South Korea in the Korean War where tens of thousands lost their lives and many more were wounded, declared missing in action or became prisoners of war; and

WHEREAS, these courageous soldiers have earned the respect, esteem and profound gratitude of the American public for their service and bravery sacrificing everything in the defense of others in order to protect life and liberty; and

WHEREAS, Brown County salutes and honors all of our veterans from the Korean War Era for their valiant service, you shall never be forgotten.

NOW THEREFORE, The Brown County Board of Supervisors does hereby proclaim
August 16th as **KOREAN WAR VETERANS DAY** in Brown County, Wisconsin.

Troy J. Streckenbach
County Executive

Patrick W. Moynihan, Jr.
Chair, Brown County Board of Supervisors

Bernie J. Erickson
Chair, Veterans' Recognition Subcommittee

Jerry E. Polus
Brown County Veterans Service Officer

HUMAN RESOURCES DEPARTMENT

Brown County

305 E. WALNUT STREET
P.O. BOX 23600
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BRENT MILLER

PHONE (920) 448-4071 FAX (920) 448-6277 WEB: www.co.brown.wi.us

HUMAN RESOURCES MANAGER

July 7, 2014

Departments for position approval process at July 7, 2014 Executive Committee:

8. **Child Support – Child Support Specialist-Enforcement**
Vacated 6/3/14
9. **Child Support – Child Support Clerk**
Vacated 6/8/14
10. **Child Support – Clerk/Typist I**
Vacated 7/11/14
11. **Health – Public Health Nurse**
Vacated 4/7/14
12. **Human Services – Clerk IV(x2)**
Vacated 5/16/14, 6/20/14
13. **Public Works (Facilities Mgmt) – Housekeeper .5**
Vacated 6/30/14
14. **Public Works (Highway) – Superintendent**
Vacated 6/23/14

8-14

CHILD SUPPORT

Brown County

305 E. WALNUT ST.
PO BOX 23600
GREEN BAY, WISCONSIN 54305-3600



June 9, 1014

TO: Troy Streckenbach, County Executive
Todd VanDenHuevel, Human Resources Analyst
Brent Miller, HR Director
Chad Weininger, Director of Administration

FROM: Maria Lasecki, Director
Brown County Child Support Agency

SUBJECT: Request to Fill – Child Support Specialist-Enforcement

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior** to submitting the A1 form.)

The position description has been reviewed and is current. It has been submitted to HR for the purpose of documenting that it has recently been reviewed.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

Child Support enforcement is a joint federal, state and local responsibility. The Child Support Specialist-Enforcement, as a member of the enforcement unit, works in conjunction with a team of enforcement specialists, accounting technicians and clerical representatives to provide federally mandated child support enforcement services including: locating absent parents, establishing paternity/financial/medical support orders, enforcing current and past due child support and modifying existing child support orders. This position is responsible for performing complex legal work to establish and enforce court orders (regarding financial, medical and other related matters) in accordance with federal regulations, state statute and administrative code.

Individuals who receive public assistance thru Human Services under TANF (Temporary Assistance to Needy Families or Medicaid) are automatically referred to the child support agency for services. If cash benefits are received, support owed to the family is assigned to the state as a condition of TANF. When child support is collected, it is used to reimburse the state and federal governments to offset welfare benefits paid to the family. The agency also collects parental contributions for foster care and kinship care placements.

Individuals who do not receive public assistance may apply for child support services from the division. In non-TANF cases, child support collections are forwarded to the custodial party. Other states also refer cases to the department for action when a non-custodial parent lives in Wisconsin.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

The Brown County Child Support enforcement unit currently handles approximately 13,700 cases and this number is climbing. Brown County is one of Wisconsin's five largest agencies-in addition to the

aforementioned, we also serve over 5,000 NIVD cases in accordance with state statute. Our enforcement unit is made up of 17. Currently, each specialist is responsible for handling between 900-1000 cases per worker. Our caseloads continue to grow, in fact Brown County's IVD caseload increase accounts for 13% of the overall statewide increase (a staggering figure).

An enforcement specialist must have strong analytical/problem solving skills, excellent communication skills (both orally and in writing), knowledge of the law and legal system and ability to effectively work with individuals of varying backgrounds, cultures, socio-economic status, educational levels and LEP capabilities. Further, specialists must be knowledgeable with regard to public assistance eligibility, community resources and be adept in using a multitude of various computer systems.

Most importantly, our enforcement staff drives the extent to which our agency receives state and federal funding. Allocation of revenue to each county depends both upon how the county performs within 4 performance measurements as well as how the state performs as a whole unit. It is imperative that Brown County maintain and even improve upon performance levels versus the antecedent of this; lest our funding be directly and negatively impacted.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

The continued success of our customer service plan, our enforcement effectiveness and the ability of our call center staff to continue their outreach efforts necessitates that we maintain our existing level of enforcement staff. More importantly, however, is the negative impact the vacancy would have on our ability to maximize performance incentives and state/federal funding opportunities. Current staff are challenged in keeping up with the workload they have now. Not filling this position would result in an increase of approximately 100 cases to each caseload. This would only prove to lessen enforcement endeavors and specialist effectiveness-which would, subsequently, lessen our performance measurements and ultimately reduce our funding for 2015. Our 2014 Budget initiative focused on restoring staffing levels to maximize earned revenue capabilities. Filling this position, is therefore, essential to our strategic plan.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient to cover the cost of this position being filled.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

The impact of not filling the position (for any period of time) will have a negative effect on the department in many ways. Despite the fact that savings will be achieved while the position remains open, coverage for this area is being maintained by existing specialists. As previously mentioned, funding for the Child Support Agency is based on performance measures (which specifically include work performed by this position). It is important that the salary savings not be viewed as sustainable-short of emergent situations-as coverage cannot be provided by other staff who: a) are not knowledgeable in the statutes that govern child support enforcement and b) who have very specific performance measures to meet themselves in order to secure the maximum state and federal funding for the following fiscal year.

Budget Impact Calculation

Department: Child Support
Position: Child Support Specialist-Enforcement

Partial Budget Impact: 24 Weeks

| | |
|-----------------|---------------------|
| Salary | \$ 19,363.38 |
| Fringe Benefits | <u>\$ 10,353.23</u> |
| | \$ 29,716.62 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 41,954.00 |
| Fringe Benefits | <u>\$ 22,432.00</u> |
| | \$ 64,386.00 |

Note: this position is in the 2014 budget

Position vacated: 6/3/2014

Budgeted hourly wage rate: \$20.17

| | |
|--|----------|
| Total Number of FTEs Budget for this position title in budget: | 17 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 17 |
| Number of FTEs filled with this position vacant: | 16 |
| Percent of this position staffed: | 94% |

Analyst Recommendation: This position is necessary to ensure enforcement of child support orders as well as the establishment of child and medical support orders. Actions required by the Child Support department are required by State and Federal laws. I recommend approval. Todd VanDen Heuvel

Contact Maria Lasecki 448-7501

CHILD SUPPORT

Brown County

305 E. WALNUT ST.
PO BOX 23600
GREEN BAY, WISCONSIN 54305-3600



June 9, 2014

TO: Troy Streckenbach, County Executive
Todd VanDenHuevel, Human Resources Analyst
Brent Miller, HR Director
Chad Weininger, Director of Administration

FROM: Maria Lasecki, Administrator
Brown County Child Support Agency

SUBJECT: Request to Fill – Child Support Clerk

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior** to submitting the A1 form.)

The position description has been recently reviewed and approved by HR.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

Child Support enforcement is a joint federal, state and local responsibility. The Child Support Clerk, as a member of the support services unit, works in conjunction with a team of enforcement & paternity specialists, accounting technicians and clerical representatives to provide federally mandated child support enforcement services including: entering updated information into the KIDS system, assisting in the establishment of paternity as well as financial/medical support orders and establishing & enforcing court orders relevant to child support and medical support. This position is responsible for performing complex legal work in accordance with federal regulations, state statute and administrative code.

Ultimately, this position is critical to the overall success of our internal Call Center and the service that is provided by this team. The Child Support Clerk is one of 4 individuals responsible for answering all incoming phone calls and providing accurate information to our participants as requested.

In general, individuals who receive public assistance thru Human Services under TANF (Temporary Assistance to Needy Families or Medicaid) are automatically referred to the child support agency for services. If cash benefits are received, support owed to the family is assigned to the state as a condition of TANF. When child support is collected, it is used to reimburse the state and federal governments to offset welfare benefits paid to the family. The agency also collects parental contributions for foster care and kinship care placements.

Individuals who do not receive public assistance may apply for child support services from the division. In non-TANF cases (also known as non-IVD), child support collections are forwarded to the custodial party. Other states also refer cases to the department for action when a non-custodial parent lives in Wisconsin. This position is responsible to provide information to this subsection of clientele as well including the general public.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

The Brown County Child Support Agency provides services to well over 31,000 custodial and noncustodial parents for IVD Services. This does not include the 10,000 served as a mandate for Non-IVD Services. Statistically, Brown County is one of Wisconsin's five largest agencies and staff pride themselves on performance in the four measurements assessed by the state and federal government. This position will primarily provide customer service and update entries for all child support related matters to well over 14,050 IVD cases, including approximately 900 paternity cases and more than 5,000 non-IVD cases by answering incoming phone calls, providing information, and supporting the 17 enforcement workers and 3 paternity staff for the agency. In addition to interpreting policy and law, accurately entering data and maintaining strong analytical/problem solving skills the Child Support Clerk is also responsible for assisting the department with other clerical-related support services. This position works closely with employers, co-workers and staff working under cooperative agreements and provides information and referral services to virtually anyone who has questions regarding the child support program.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

This vacancy, as with all other vacancies, presents the opportunity for the department to reassess service provision and overall efficiencies. In response to participant concerns as well as recognized internal work flow inefficiencies, the department reorganized duties within positions and brought the previously outsourced call center back in-house as of 2013. The agency now provides its own call center services and has saved money as well as improved customer service in doing so. Should this position remain vacant, the aforementioned reorganization and consolidation of services will fail. Call volume alone necessitates the need to maintain 4 FTE's in the CS Clerk position.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient to cover the cost of this position being filled.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

The impact of not filling the position is enormous. Despite the fact that savings will be achieved while the position remains open, coverage for this area is being maintained by other staff who have full time duties of their own. Child Support Agency funding is based on performance measures which will not be sustainable at our current rate if this position is not filled. While our agency numbers continue to steadily improve (going from 'Good to Great'), should this position not be filled immediately it will inherently disallow us the ability to secure the maximum state and federal funding for the following fiscal year. This position is essential and must be filled immediately to ensure our ongoing success as an agency.

Budget Impact Calculation

Department: Child Support
Position: Child Support Clerk

Partial Budget Impact:

24 Weeks

| | |
|-----------------|--------------------|
| Salary | \$ 16,358.31 |
| Fringe Benefits | <u>\$ 9,893.54</u> |
| | \$ 26,251.85 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 35,443.00 |
| Fringe Benefits | <u>\$ 21,436.00</u> |
| | \$ 56,879.00 |

Note: this position is in the 2014 budget

Position vacated: 6/8/2014

Budgeted hourly wage rate: \$17.04

| | |
|--|----------|
| Total Number of FTEs Budget for this position title in budget: | 4 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 4 |
| Number of FTEs filled with this position vacant: | 3 |
| Percent of this position staffed: | 75% |

Analyst Recommendation: This position is one of four positions responsible for receiving all incoming calls from child support participants, employers, community agencies, and the general public. I recommend approval. Todd VanDen Heuvel

Contact Maria Lasecki 448-7501

CHILD SUPPORT

Brown County

305 E. WALNUT ST.
PO BOX 23600
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July 2, 2014

TO: Troy Streckenbach, County Executive
Todd VandenHuevel, Human Resources Analyst
Chad Weiningger, Director of Administration
Brent Miller, Human Resource Manager

FROM: Maria Lasecki, Director
Brown County Child Support Agency

SUBJECT: Request to Fill – Child Support Clerk/Typist I

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to** submitting the A1 form.)

The position description has been reviewed and it is, indeed, current.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

The receptionist duties performed by Child Support Clerk/Typist I are essential not only to the work that is performed within the department but also to the initiatives Child Support has undertaken, specifically excellence in customer service provision and continuous improvement to our federal performance measures in an endeavor to maximize funding.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

The Brown County Child Support Agency handles approximately 14,050 cases. (Brown County is one of Wisconsin's five largest agencies and, statutorily, we are obligated to provide services to an additional 5,000 NIVD cases). This position is solely responsible for maintaining both hard copy and scanned files, processing all incoming and outgoing mail and providing back up services to the receptionist position by assisting participants who come into the agency. To handle the diversified nature of this position, in addition to the volume of work (with accuracy and efficiency), the Clerk/Typist I must be capable of multitasking, have a firm understanding of our internal policy and procedure and be capable of maintaining a high level of professionalism in stressful situations.

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

The Child Support Agency continuously strives to reassess service provision as well as departmental efficiencies and has been effective at streamlining duties to maximize staff, manage increased workloads & optimize time. We had the opportunity recently to do the same with this position as the individual who most recently held the position was out of the office for a period of 12 weeks. Alternative arrangements had to be made utilizing other staff in a backup capacity. Unfortunately, the agency quickly fell behind in its scanning endeavors and we struggled to ensure that daily mail was

processed in a timely fashion sufficient to ensure that we were able to meet our statutory obligations which involve processing timeframes as short as 24 hours. It was quickly determined that this position is a necessary and vital front line service provider to both internal and external customers. Our essential daily operations rely on the accuracy and efficiency with which the Clerk I is able to perform their primary duties. Consolidation or elimination of these responsibilities is simply not possible.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient to cover the cost of filling the position. As with all IVD expenses, the personnel costs associated with this position and most others within the department are reimbursable back to the state at 66%.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

The impact of not filling the position (for any period of time) will have a negative effect on the department in many ways. Despite the fact that savings could be achieved while the position remains open, coverage for this area must be maintained by staff cross trained to perform duties in addition to their own full time positions (including the supervisors). Funding for the Child Support Agency is based on performance measures which specifically rely on work performed by this position. It is imperative that the salary savings not be viewed as sustainable-short of emergent situations-as coverage cannot be provided by other staff who: a) are not knowledgeable in the statutes that govern the work that we do and b) who have very specific performance measures to meet themselves in order to secure the maximum state and federal funding for the following fiscal year. As you are aware, funding for the Child Support Agency is based on performance measures and federal match dollars (at a rate of 66%). We are proud to a department that embraces and incorporates LEAN principles in our day to day operations. With that said, it is imperative that we not rely on dedicated enforcement/paternity staff to perform duties that are not focused on improving our performance. Those staff have very specific performance measures to meet in order to secure the maximum state and federal funding for the following fiscal year. For this reason, it is extremely important that these members not be pulled to attend to support services related functions. First and foremost the short term gain would reap long term funding deficits. Secondly, their skill set is compensated at a much higher rate of pay. It is not cost effective to have a department's highest paid staff with the greatest amount of funding/earning potential performing duties which are compensated at the lowest, point factored pay grade. Essentially, it would counterintuitive to our goals and initiatives to 'not' fill this position at our earliest possible opportunity.

Budget Impact Calculation

Department: Child Support
Position: Clerk/Typist I

Partial Budget Impact:

24 Weeks

| | |
|-----------------|--------------------|
| Salary | \$ 14,044.62 |
| Fringe Benefits | <u>\$ 9,539.54</u> |
| | \$ 23,584.15 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 30,430.00 |
| Fringe Benefits | <u>\$ 20,669.00</u> |
| | \$ 51,099.00 |

Note: this position is in the 2014 budget

Positions vacated: 7/11/2014

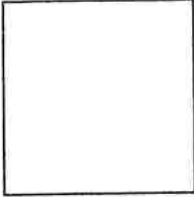
Budgeted hourly wage rate: \$14.63

| | |
|---|----------|
| Total Number of FTEs Budget for this position title in budget: | 2 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 2 |
| Number of FTEs filled with this position vacant: | 1 |
| Percent of this position staffed: | 50% |

Analyst Recommendation: This position maintains child support records for the department including ensuring appropriate documentation and information is interfaced with the County's Economic Support department. This position also maintains day to day mail and legal retrieval and provides back up coverage for other areas within the department. I recommend approval. Todd VanDen Heuvel

Contact Maria Lasecki 448-7601

HEALTH DEPARTMENT



610 S. BROADWAY STREET
P. O. BOX 23600
GREEN BAY, WI 54305-3600

JUDY FRIEDERICHS, R.N., B.S.N.

Director

PHONE (920) 448-6400 FAX (920) 448-6449
co.brown.wi.us/health

TO: Troy Streckenbach
Brent Miller
Chad Weininger

FROM: Judy Friederichs

SUBJECT: Request to Fill: Public Health Nurse (School Nurse)

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior to submitting the A1 form.**)
PD was updated in May 2013 and has been looked at several times since while other nursing positions were being filled.
2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.
Except for the immunization program services (which are mandated), the hearing and vision program services are not mandated, but have been acknowledged in the past by the board of supervisors and community as being a needed services.
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)
The hearing and vision program provided over 12,000 vision screens and over 7,000 hearing screens in the 13-14 school year. Of the vision screens, 19% (2,277) of the children were referred for medical follow-up. Of the hearing screens, ~4% (277) of the children were referred for diagnosis.
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.
This program does not have many staff, so eliminating this position would reduce the ability to provide the screenings and appropriate follow-up to assure a well-managed program.
5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?
Yes, budgeted funds are sufficient.
6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?
The position provides services only during the school year. Hearing is provided in the fall semester and vision in the spring semester. Delay in filling the position beyond September will result in decreased screenings since timing is essential to get all the screenings and follow-up done in the 9 months allotted. Also, schools are already scheduled for screenings in May of the previous year, as there is no time to juggle schedules during the screening periods. Thus, schedules would not be able to be honored with one of the nurse positions vacant.

Budget Impact Calculation

Department: Brown County Health Dept.
Position: Public Health Nurse

Partial Budget Impact: 9/1/14 - 12/31/14 17 Weeks

| | |
|-----------------|--------------------|
| Salary | \$ 18,876.54 |
| Fringe Benefits | <u>\$ 5,483.15</u> |
| | \$ 24,359.69 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 57,740.00 |
| Fringe Benefits | <u>\$ 16,772.00</u> |
| | \$ 74,512.00 |

Note: this position is in the 2014 budget

Position vacated:

Budgeted hourly wage rate: \$29.61

| | |
|---|----------|
| Total Number of FTEs Budget for this position title in budget: | 1.35 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 1.35 |
| Number of FTEs filled with this position vacant: | 0.675 |
| Percent of this position staffed: | 50% |

Analyst Recommendation: This position staffs school vision and hearing programs available to public and parochial schools in Brown County. This position is filled only during the school year (Jan.-May and Sept-Dec). I recommend approval. Lorrie M. Blaylock, HR Analyst

Contact

Judy Friederichs 662-2401

BROWN COUNTY HUMAN SERVICES

111 N. Jefferson Street
P.O. Box 22188
Green Bay, WI 54305-3600



Phone (920) 448-6064 Fax (920) 448-6126

Amy Dreutzer, Financial Supervisor

May 16, 2014

TO: Troy Streckenbach, County Executive
Brent Miller, Human Resources Manager

FROM: Amy Dreutzer, Financial Supervisor - Human Services

SUBJECT: Request to Fill – Clerk IV (x2)

1. Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department **prior** to submitting the A1 form.)

The position description is current. The position description was last updated 8/2012 and reviewed on 5/12/14 with no need for changes.

2. Are the duties of the position related to an essential (mandatory) service? If yes, please explain.

Yes, this position is responsible for processing weekly accounts payable for Child Protection Services, Juvenile Justice, and Child and Adolescent Behavior units. These services are mandated by the State of Wisconsin Department Children and Families.

3. Describe job performance measurement for this position (clients, caseload, work output, etc.)

Work Output Measurements include: Prepare timely and accurate processing of invoices for the Children and Families unit, Maintain accurate client records in eWiSACWIS, and work with teammate to document all processes

4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.

This position is one that will not be affected by the implementation of Family Care and will be needed to efficiently sustain the support needed by the Children's Unit. Processes have been evaluated in the last year and have been optimized for the current technology. New funding codes have been established to ensure that expenses are booked to the correct accounts and claimed properly. Other opportunities to streamline processes should present themselves as a new individual steps into this role and looks for ways to improve and better utilize the technology available to them.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?

Budgeted funds are sufficient to cover the cost of filling the Clerk IV position. No shortfalls are projected.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

If this position is not filled, within the first 3 months, I would expect a lag in reporting via eWiSACWIS and processing of payments for our Children's unit. The lag would result in delays in processing of payments made to our foster care providers as well as other organizations currently providing services to children on behalf of Brown County Human Services. If this position was to remain open for 6 months or more, the lag would negatively affect the working relationship with our vendors and may affect the services they provide to the Children in their care as they may not have sufficient funds available to care for those children.

Budget Impact Calculation

Department: Human Services
Position: Clerk IV (2 positions)

Partial Budget Impact: 24 Weeks

| | |
|-----------------|---------------------|
| Salary | \$ 33,012.00 |
| Fringe Benefits | <u>\$ 19,831.85</u> |
| | \$ 52,843.85 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 71,526.00 |
| Fringe Benefits | <u>\$ 42,969.00</u> |
| | \$ 114,495.00 |

Note: this position is in the 2014 budget

Positions vacated: 6/7/2014 & 6/20/2014

Budgeted hourly wage rate: \$18.34

| | |
|--|----------|
| Total Number of FTEs Budget for this position title in budget: | 2 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 2 |
| Number of FTEs filled with this position vacant: | 0 |
| Percent of this position staffed: | 0% |

Analyst Recommendation: This position processes vendor payments on behalf of the Children Foster care units and submits information to the State. I recommend approval. Todd VanDen Heuvel

Contact Amy Dreutzer 448-6002

Public Works

Brown County

BROWN COUNTY COMMUNITY TREATMENT CENTER
3150 GERSHWIN DRIVE
GREEN BAY, WISCONSIN 54311

PHONE (920) 391-4856 FAX (920) 391-4869
E-MAIL LEBOEUF_DL@CO.BROWN.WI.US



DIANE L. LE BOEUF, CEH
HOUSEKEEPING MANAGER

6/17/2014

TO: Troy Streckenbach, County Executive
Brent Miller, Administration

FROM: Diane LeBoeuf, Housekeeping Manager
Public Works / Facilities Management

SUBJECT: Request to fill – one .5 FTE

1. Is this position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department prior to submitting the A- 1 form).
 - Yes, it is current.
2. Are the duties of the position related to essential (mandatory) services? If yes, please explain.
 - Yes, this position is essential.
 - Proper cleaning and maintenance of our County buildings is necessary to meet and exceed the building's life expectancy and this includes the life expectancy of the interiors and furnishings as well.
 - There are also safety concerns – floors are not clean pose slip and fall hazards for our employees and building visitors.
3. Describe job performance measurement for this position (clients, caseload, work output, etc.)
 - Housekeeping performance is measured by quality inspections of the areas they are assigned, feedback from employees, and internal and external customers. The current Housekeeping clean rates well above the average per hour square foot cleaning.
 - Clean and sanitary buildings provide a better working environment for all building occupants; it also creates a good working environment for all employees which in turn reduce absenteeism.
 - In-house employees per my own personal experience, internal customer opinions, and the opinion of the County Board provide a reliability, trustworthiness, confidentiality and flexibility of staff. We monitor staff and evaluate them on a regular basis.
4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating, and/or outsource job responsibilities.
 - This one .5 FTE position was vacated on 6/27/14. This position is in the 2014 budget.
 - My staff is working overtime and may have to hire temps to keep up with the work.
 - Due to an employee being on STD-Facility Workers which receive more per hour are working OT to help make up for the vacant positions; as the full time is still currently vacant.

- Previous yearly reorganization efforts have decreased staff significantly to the point that there is not "fat" left to remove.
- 2012-1 dropped amount of employees to take off on vacation from 2 people off Monday thru Friday down to 1 employee to be off at one time.

5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset the projected budget shortfalls?

- Yes. The 2013 budget has 9.5 FTE's in Housekeeping for the CHS buildings. As in question #4, we will need to use costly Overtime and temporary staff to keep these buildings at their current required cleanliness standards. Temp employees have been used in the past – the majority of the time was with substandard results.

6. What is the impact of not filling the position in 3 months? 6 months? 12 months? Not at all?

- The result of not filling this position would result in an increase of overtime, employee burnout and injuries-possible additional work comp claims, increased absenteeism, low moral which effects productivity, unsanitary and unsafe conditions for all building occupants.
- The life expectancy of furnishings, floors, and interiors would be reduced and replacement of materials wood occurs more often without the proper maintenance and cleaning, which is a costly thing to do. We need to keep the Counties investments clean and well maintained.

Budget Impact Calculation

Department: Public Works
Position: Housekeeper .5 FTE

Partial Budget Impact: 24 Weeks

| | |
|-----------------|--------------------|
| Salary | \$ 5,341.38 |
| Fringe Benefits | <u>\$ 8,207.08</u> |
| | \$ 13,548.46 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 11,573.00 |
| Fringe Benefits | <u>\$ 17,782.00</u> |
| | \$ 29,355.00 |

Note: this position is in the 2014 budget

Position vacated: 6/30/2014

Budgeted hourly wage rate: \$11.13

| | |
|--|----------|
| Total Number of FTEs Budget for this position title in budget: | 9.5 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 9.5 |
| Number of FTEs filled with these positions vacant: | 8 |
| Percent of this position staffed: | 84% |

Analyst Recommendation: This position provides housekeeping and custodial services for County facilities. I recommend approval. Todd VanDen Heuvel

Contact Meghann Reetz 391-4770

PUBLIC WORKS DEPARTMENT

Brown County

2198 GLENDALE AVENUE
GREEN BAY, WI 54303

PHONE (920) 492-4925 FAX (920) 434-4576
EMAIL: bc_highway@co.brown.wi.us

PAUL H. VAN NOIE
DIRECTOR

DATE: June 23, 2014

TO: Troy Streckenbach, County Executive
Brent Miller, County Human Resources Manager
Chad Weininger, County Administration Director

FROM: Paul Van Noie, Director
Public Works Department

SUBJECT: Request to Fill – Highway Superintendent position, as stated in the Table of Organization

Therefore, please find the following information to justify filling this vacancy:

1. ***Is the position description current or does it require updates? (Updates to job descriptions should be submitted, reviewed and approved by the HR Department prior to submitting the A1 form).***

The position description has been reviewed and updated by Human Resources.

2. ***Are the duties of the position related to an essential (mandatory) service? If yes, please explain.***

Yes, the Superintendent position is related to essential services. This position is vital to the operation of the Department, as it oversees the work crews who carry out the multiple functions of the Department. In addition, the superintendent is also responsible for assisting in long-range planning for reconstruction and reconditioning projects and equipment purchases.

3. ***Describe job performance measures for this position (clients, caseload, work output, etc.)***

The amount of lane miles that need to be monitored, crew issues that arise and the amount of crews & work assignments this position is responsible for.

The highway superintendents supervise 62 highway laborers and fifteen (15) summer/temporary employees during the summer season; along with overseeing the day-to-day operations out of the three (3) satellite shops located in New Denmark, Langes Corners and Greenleaf, and the emergency on-call duties that go along with the position.

HIGHWAY SUPERINTENDENT JUSTIFICATION
PAGE 2

- 4. Explain how this vacancy presents opportunities to streamline processes or reorganize operations. Considerations should include consolidating, eliminating and/or outsource job responsibilities.**

The Highway Superintendent position is essential to the Department and cannot be eliminated or outsourced.

- 5. Are budgeted funds sufficient to cover the cost of filling the position? Or does this position need to be held vacant for a period of time to offset projected budget shortfalls?**

Yes, there are budgeted funds to cover the vacant Superintendent position.

- 6. What is the impact of not filling the position in: 3 months? 6 months? 12 months? Not at all?**

The longer the position remains vacant, the longer it carries a safety risk to our work crews, in addition to the lack of supervision when carrying out their work tasks. With 75+ (full time & summer) employees to oversee during day-to-day operations, the superintendents need to direct and be present on the various job sites throughout each day to ensure that the crews are carrying out their assigned tasks, in addition to working under the safest conditions possible.

In addition to the daily work crews, the superintendents are responsible for carrying out emergency on-call duties, which means that with only 3 employees they are on call 24/7 every third week.

Budget Impact Calculation

Department: Highway
Position: Highway Superintendent

Partial Budget Impact: 7/13/2014 - 12/31/14 24 Weeks

| | |
|-----------------|---------------------|
| Salary | \$ 27,782.31 |
| Fringe Benefits | <u>\$ 11,641.85</u> |
| | \$ 39,424.15 |

Note: Estimated date of hire for partial year calculation is for the Monday following the Executive Committee meeting

Annualized Budget Impact:

| | |
|-----------------|---------------------|
| Salary | \$ 60,195.00 |
| Fringe Benefits | <u>\$ 25,224.00</u> |
| | \$ 85,419.00 |

Note: this position is in the 2014 budget

Position vacated: 6/4/2014

Budgeted hourly wage rate: \$28.94

| | |
|--|----------|
| Total Number of FTEs Budget for this position title in budget: | 3 |
| Number of FTEs <u>Unfunded</u> for this position in budget | <u>0</u> |
| Total Number of FTEs Available to be filled for this title in budget | 3 |
| Number of FTEs filled with this position vacant: | 1 |
| Percent of this position staffed: | 33% |

Analyst Recommendation: This position is responsible for managing and coordinating the day to day operations along with all emergency call ins of the highway crews. The department is currently only operating with one Superintendent. I recommend approval. Todd VanDen Heuvel

Contact Bob Bousley 920-662-2166

**ATTORNEY BILLS SUBMITTED TO THE EXECUTIVE COMMITTEE
FOR JULY 14, 2014 MEETING FOR APPROVAL AND PAYMENT**

| LAW FIRM | INVOICE NUMBER | DATE | AMOUNT | FOR |
|----------------------------------|----------------|-----------|-------------|--|
| Michael, Best & Friedrich | 1295476 | 6/17/2014 | \$ 60.63 | Fox River Cleanup - Insurance |
| Conway, Olejniczak & Jerry, S.C. | 671310-033M-13 | 5/31/2014 | \$ 755.10 | Revolving Loan Fund Committee vs. Raven Mfg., LLC and Lynn A. Hesson |
| Phillips Borowski, S.C. | 5765 | 6/18/2014 | \$ 1,205.00 | Professional Services |
| Gary A Wickett, SC 12W27 | | 6/27/14 | \$ 2,954 | Airport |
| TOTAL | | | \$ 4,974.73 | |

MICHAEL BEST

& FRIEDRICH LLP

Michael Best & Friedrich LLP
Attorneys at Law
One South Pinckney Street
Suite 700
P.O. Box 1806
Madison, WI 53701-1806
Phone 608.257.3501
Fax 608.283.2275
www.michaelbest.com

RECEIVED BY

JUN 19 2014

Brown County
Corporation Counsel

EIN 39-0934985

Juliana Ruenzel, Corporation Counsel
Brown County Corporation Counsel
Northern Building - Room 680
305 East Walnut Street
PO Box 23600
Green Bay, WI 54305-3600

Wire Transfer Instructions

Bank Name: BMO Harris Bank, N.A.
111 W. Monroe Street, Chicago, IL 60603
ABA Routing # 071000288
Name of Acct: Michael Best & Friedrich LLP
Acct # 0024122010
SWIFT Code: HATRUS44

Invoice Date June 17, 2014
Invoice No. 1295476

Client/Matter **018236-0042 Fox River Cleanup - Insurance**

For professional services rendered through May 31, 2014, as follows:

| <u>Date</u> | <u>Timekeeper</u> | <u>Narrative</u> | <u>Hours</u> | <u>Total</u> |
|--------------------------|-------------------|---|--------------|------------------|
| 5/14/14 | R Exum | Process April MBF invoice to tender to insurers; prepare letter to insurers tendering invoice; update invoice tracking chart. | 0.50 | \$ 100.00 |
| Total Hours and Services | | | 0.50 | \$ 100.00 |
| Total Services | | | | \$ 100.00 |
| Total Disbursements | | | | 0.00 |
| Total This Invoice | | | | <u>\$ 100.00</u> |

Prior Outstanding Invoices:

| <u>Date</u> | <u>Invoice</u> | <u>Total</u> | <u>Credits</u> | <u>Balance</u> |
|------------------------|----------------|--------------|----------------|-----------------|
| 5/9/14 | 1289611 | \$ 100.00 | \$ -39.37 | \$ 60.63 |
| Prior Outstanding Due: | | | | <u>\$ 60.63</u> |

Prior Outstanding Invoice Aging:

| 0-30 | 31-60 | 61-90 | 91-120 | 121+ |
|------|-------|-------|--------|------|
| 0.00 | 60.63 | 0.00 | 0.00 | 0.00 |

Michael Best & Friedrich LLP
One South Pinckney Street, Suite 700
P.O. Box 1806
Madison, WI 53701-1806

Invoice 1295476
018236-0042
June 17, 2014
Page 2 of 2

Timekeeper Breakdown:

| <u>Timekeeper</u> | <u>Title</u> | <u>Hours Billed</u> | <u>Billed per Hour</u> | <u>Bill Amount</u> |
|-------------------|--------------|---------------------|------------------------|--------------------|
| R Exum | Paralegal | 0.50 | \$ 200.00 | \$ 100.00 |
| Totals | | 0.50 | | \$ 100.00 |

Chuck Lamine
6/12/14

STATEMENT
Law Firm of
CONWAY, OLEJNICZAK & JERRY, S.C.
P.O. Box 23200
Green Bay, WI 54305-3200
PHONE 920-437-0476
FAX 920-437-2868

CHUCK LAMINE
BROWN COUNTY ECONOMIC DEVELOPMENT
305 E. WALNUT STREET, 5TH FLOOR
P O BOX 23600
GREEN BAY WI 54305-3600

Page: 1
05/31/2014
ACCOUNT NO: 671310-033M
STATEMENT NO: 13

PLEASE RETURN THIS PORTION WITH PAYMENT

REVOLVING LOAN FUND COMMITTEE vs. RAVEN
MANUFACTURING, LLC and LYNN A. HESSON

| | | | |
|------------------|-----|--|------------|
| PREVIOUS BALANCE | | | \$2,409.08 |
| | | HOURS | |
| 05/07/2014 | MMM | BEGIN PREPARING SETTLEMENT AGREEMENT WITH RAVEN MANUFACTURING, POPPINGFUN, AND LYNN HESSON; E-MAIL TO CLIENT RE: QUESTIONS FROM MAY 5TH REVOLVING LOAN FUND COMMITTEE MEETING | 0.60 |
| 05/13/2014 | AMH | REVISE SETTLEMENT AGREEMENT; DRAFT PROMISSORY NOTE | 0.80 |
| 05/20/2014 | MMM | FINALIZE SETTLEMENT AGREEMENT AND PROMISSORY NOTE; E-MAIL TO ATTORNEY JEFF PHILLIPS WITH DRAFT DOCUMENTS FOR REVIEW | 0.80 |
| 05/27/2014 | MMM | CONFERENCE WITH ATTORNEY JEFF PHILLIPS RE: CHANGES REQUESTED TO SETTLEMENT AGREEMENT; E-MAIL TO CLIENT RE: CHANGES. | 0.60 |
| 05/29/2014 | MMM | E-MAIL TO ATTORNEY JEFF PHILLIPS WITH REVISED SETTLEMENT AGREEMENT AND PROMISSORY NOTE. | 0.50 |
| | | FOR CURRENT SERVICES RENDERED | 3.30 |
| | | TOTAL CURRENT WORK | 755.10 |
| 05/30/2014 | | PAYMENT - THANK YOU - CK 100297 | -153.00 |
| | | FINANCE CHARGE | 0.44 |
| | | BALANCE DUE | \$3,011.62 |



BALANCE DUE ON RECEIPT OF THIS STATEMENT.
ACCOUNTS NOT PAID WITHIN 30 DAYS WILL BEAR INTEREST AT LEGAL RATE.
Law Firm of CONWAY, OLEJNICZAK & JERRY, S.C.
FED I.D. # 39-1254187

Invoice submitted to:
 Brown County
 305 E. Walnut St.
 Room 120
 Green Bay, WI 54301

June 18, 2014
 Invoice # 5765

In Reference To: Brown County

Professional Services

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|------------------------------------|--|-------------------|-------------------|
| 5/8/2014 CVH | Phone conference with Mr. Miller and Ms. Ruenzel regarding FLSA status of psychiatrist when paid a salary/wage hybrid. | 0.20 150.00/hr | 30.00 |
| 5/21/2014 ATP | Telephone conference with Mr. Miller and highway commissioner regarding potential FLSA issue. | 0.20 175.00/hr | 35.00 |
| CVH | Receive and review assistant superintendent and operations manager job descriptions. | 1.40 150.00/hr | 210.00 |
| 5/22/2014 CVH | Review highway position descriptions and legal analysis of application of executive exemption for assistant highway superintendent and operations manager; prepare memorandum to Mr. Miller and Mr. Van Noie regarding same. | 2.20 150.00/hr | 330.00 |
| 5/23/2014 CVH | Legal research regarding courts treatment of executive exemption and application to assistant highway managerial employees. | 1.70 150.00/hr | 255.00 |
| 5/27/2014 CVH | Continue drafting memorandum to Mr. Miller and Mr. Van Noie regarding exemption status. | 2.30 150.00/hr | 345.00 |
| For professional services rendered | | 8.00 | \$1,205.00 |

Timekeeper Summary

| Name | Hours | Rate | Amount |
|---------------------|-------|--------|------------|
| Andrew T. Phillips | 0.20 | 175.00 | \$35.00 |
| Christine V. Hamiel | 7.80 | 150.00 | \$1,170.00 |

Amount

Previous balance **\$268.50**

Payments

3/27/2014 Payment received regarding invoice 5370- Thank You. Check No. 97311 (\$148.50)
4/24/2014 Payment received regarding invoice 5445- Thank You. Check No. 98594 (\$120.00)

Total payments and adjustments **(\$268.50)**

Balance due **\$1,205.00**

GARY A. WICKERT, S.C.
Attorney and Counselor at Law
801 E. WALNUT • P.O. BOX 1656
GREEN BAY, WISCONSIN 54305

Gary A. Wickert

Telephone (920) 433-9425

Fax (920) 432-9188
wicklaw@gbonline.com

June 27, 2014

Brown County Airport
P.O. Box 23600
Green Bay WI 54305-3600

Re: General Matters
Our File No. 12 W 27

STATEMENT

| <u>DATE</u> | <u>FOR SERVICES RENDERED:</u> | <u>HOURS</u> |
|-------------|--|--------------|
| 5/29 | Letter from Tom Miller re: Jet Air/Executive Air; | .10 |
| | Phone conference with Sue Bertrand re: 5 acres/ Jet Air/etc.; | .25 |
| | Review Jet Air/Executive Air and Christensen files re: aborted deal; | |
| | Letter to Tom Miller re: Jet Air/Executive Air | .75 |
| 6/4 | Review Jet Air/Executive Air and 5 acres file; | |
| | Phone conference with Tom Miller re: Jet Air/ Executive Air, 5 acre transaction, and ASDC | 1.40 |
| 6/17 | Phone conference with Tom Miller re: 5 acres, ASDC, etc. | 1.00 |
| 6/19 | Review easement (utility) for Longhorn (AT&T); | .25 |
| | Phone conference with Sue Bertrand re: miscellaneous matters; | .25 |
| | Phone conference with Tom Miller re; easement/ Longhorn and 5 acre transaction; | .70 |
| | Phone conference with Sue Bertrand | .15 |
| 6/23 | Review Non-Aviation Lease subfile; | .50 |
| | Two phone conferences with Sue Bertrand | .20 |
| 6/25 | Review miscellaneous correspondence re: hangar lease, 5 acre transaction, etc.; | |
| | Phone conference with Sue Bertrand re: passenger count and car rental; | |
| | Begin revisions of RFP re: C-Store | 1.25 |
| 6/26 | Review and revise RFP and Lease for C-Store; | |
| | Prepare Summary of Needed Information C-Store/RFP | |
| | Letter to Tom Miller; | 2.00 |
| | Review Beaver Dam decision re: ASDC/funding. | 1.75 |
| | TOTAL HOURS: | 10.55 |
| | 10.55 HOURS @ \$280.00 PER HOUR = | \$2,954.00 |

AMOUNT DUE ON ACCOUNT:

\$2,954.00

Thank you.
GAW:prn

Tm

Brown County Board of Supervisors
Internal Audit
Budget Status Report (Unaudited)
05/31/14

| | Annual Budget | YTD Actual | YTD Percentage | Comments: |
|-------------------------|------------------|---------------|-------------------|-----------|
| Property Taxes | \$ 552,067 | \$ 230,028 | 41.7% | |
| Public Charges | \$ 100 | \$ 26 | 26.5% | |
| Miscellaneous Revenue | \$ - | \$ 122 | #DIV/0! | (1) |
| Other Financing Sources | \$ - | \$ - | #DIV/0! | |
| Personnel Costs | \$ 413,188 | \$ 162,363 | 39.3% | |
| Operating Expenses | \$ 138,979 | \$ 57,056 | 41.1% | (2) (3) |

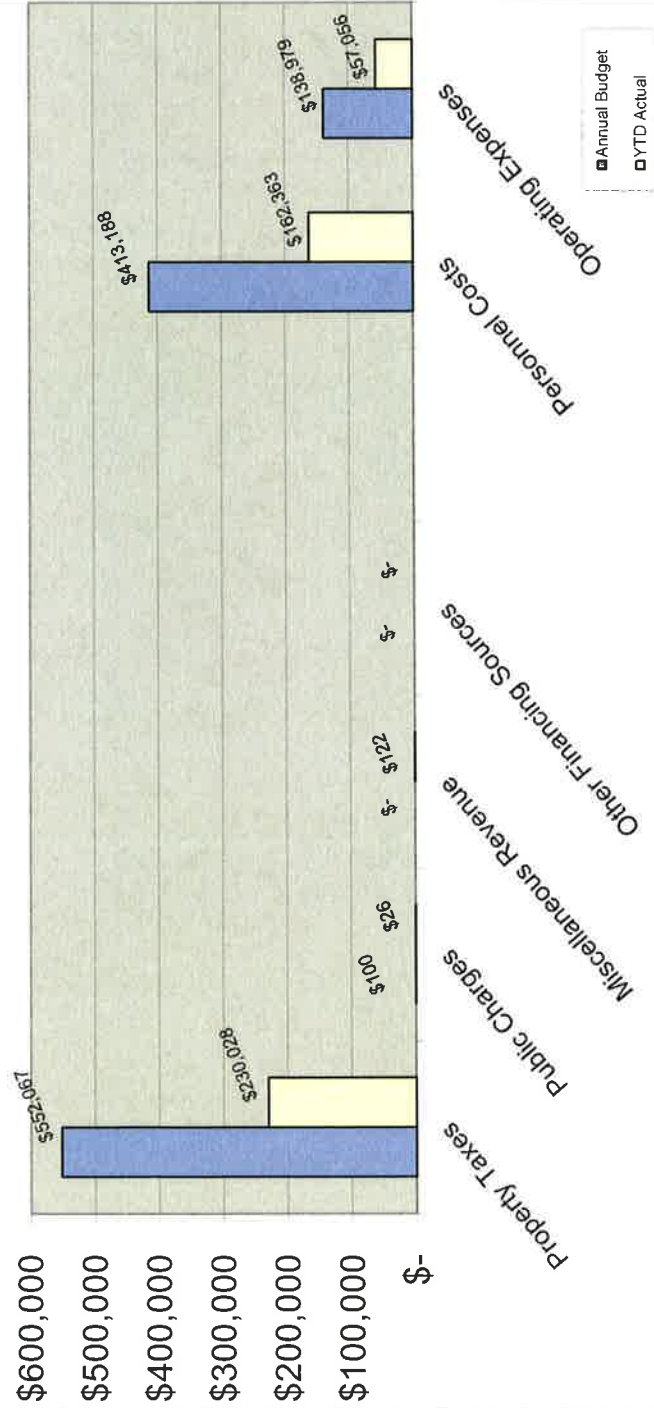
Comments:

(1) Miscellaneous Revenue - This represents donations received to benefit the Veterans' Recognition Subcommittee (i.e., Veterans).

(2) Operating Expenses - YTD Actual includes \$27,688 paid to WCA and \$4,960 paid to NACo for dues and membership fees. However, the \$27,688 payment to WCA is being amortized over 12 months or \$2,307.33 per month. In addition, YTD Actual includes \$29,500 paid to Schenck for 2013 audit fees.

(3) Operating Expenses - YTD Actual is overstated by approximately \$700.00. This inaccuracy has been communicated to Finance for correction. Correcting entries anticipated in June.

Board of Supervisors - May 31, 2014





Monthly Summary Listing_05-31-14

Through 05/31/14
Prior Fiscal Year Activity Included
Summary Listing

| Account Classification | Adopted Budget | Budget Amendments | Amended Budget | Current Month Transactions | YTD Encumbrances | YTD Transactions | Budget - YTD Transactions | % used/ Rec'd | Prior Year Total |
|-----------------------------|---------------------|-------------------|---------------------|----------------------------|------------------|---------------------|---------------------------|---------------|---------------------|
| Fund 100 - GF | | | | | | | | | |
| REVENUE | | | | | | | | | |
| Property taxes | 552,067.00 | .00 | 552,067.00 | 46,005.58 | .00 | 230,027.90 | 322,039.10 | 42 | 543,202.00 |
| Public Charges | 100.00 | .00 | 100.00 | .00 | .00 | 26.46 | 73.54 | 26 | 70.86 |
| Miscellaneous Revenue | .00 | .00 | .00 | .00 | .00 | 122.00 | (122.00) | +++ | 595.00 |
| Other Financing Sources | .00 | .00 | .00 | .00 | .00 | .00 | .00 | +++ | 830.86 |
| REVENUE TOTALS | \$552,167.00 | \$0.00 | \$552,167.00 | \$46,005.58 | \$0.00 | \$230,176.36 | \$321,990.64 | 42% | \$544,698.72 |
| EXPENSE | | | | | | | | | |
| Personnel Costs | 413,188.00 | .00 | 413,188.00 | 40,847.55 | .00 | 162,362.71 | 250,825.29 | 39 | 407,617.75 |
| Operating Expenses | 138,979.00 | .00 | 138,979.00 | 5,810.73 | .00 | 57,056.41 | 81,922.59 | 41 | 125,409.71 |
| EXPENSE TOTALS | \$552,167.00 | \$0.00 | \$552,167.00 | \$46,658.28 | \$0.00 | \$219,419.12 | \$332,747.88 | 40% | \$533,027.46 |
| Fund 100 - GF Totals | \$0.00 | \$0.00 | \$0.00 | (\$652.70) | \$0.00 | \$10,757.24 | (\$10,757.24) | | \$11,671.26 |
| Grand Totals | \$552,167.00 | .00 | 552,167.00 | 46,005.58 | .00 | 230,176.36 | 321,990.64 | 42 | 544,698.72 |
| EXPENSE TOTALS | 552,167.00 | .00 | 552,167.00 | 46,658.28 | .00 | 219,419.12 | 332,747.88 | 40 | 533,027.46 |
| Grand Totals | \$0.00 | \$0.00 | \$0.00 | (\$652.70) | \$0.00 | \$10,757.24 | (\$10,757.24) | | \$11,671.26 |

17a

BROWN COUNTY
PURCHASING FUNCTION AUDIT – PUBLIC WORKS HIGHWAY DEPARTMENT

PERFORMED BY:
DAN PROCESS
BROWN COUNTY INTERNAL AUDITOR

JULY 2014

BOARD OF SUPERVISORS

Brown County



305 E. WALNUT STREET
P. O. BOX 23600
GREEN BAY, WISCONSIN 54305-3600
Phone (920) 448-4014 Fax (920) 448-6221
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DAN PROCESS
INTERNAL AUDITOR

July 3, 2014

Mr. Tom Lund
Executive Committee – Chair
305 E. Walnut Street
Green Bay, WI 54301

Dear Chairperson Lund:

I have completed an audit of the Purchasing Function within the Public Works Highway Department for Brown County. The attached report includes the scope, background, fieldwork performed and findings and recommendations identified. Management responses have also been incorporated into the report.

This report has been shared with Paul VanNoie, Public Works Director and Barb West, Risk Manager. Mr. VanNoie and Ms. West have been allowed to review the report with staff and have subsequently provided responses to the findings and recommendations. Discussion of this report will be placed on the agenda for the Monday, July 7, 2014, Executive Committee meeting.

I would like to express my appreciation for the cooperation and assistance provided throughout the audit from Mr. VanNoie and his staff and Ms. West and her staff.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Dan Process".

Dan Process
Internal Auditor

cc: Executive Committee
Paul VanNoie, Director – Public Works Director
Barb West, Risk Manager
Juliana Ruenzel, Corporation Counsel
Troy Streckenbach, County Executive
Chad Weininger, Director of Administration
Carolyn Maricque, Finance Director – Administration

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| Conclusion | 16 |

Scope

As part of the annual Internal Audit workplan, which was approved by the Brown County Executive Committee, the scope of this audit was to identify and assess the internal controls over the Purchasing Function within the Highway Department. Efforts to improve accuracy and/or efficiency were also considered during the audit.

Background

Brown County employs both a decentralized and centralized approach to purchasing goods and/or services for the County. In the case of the Highway Department, most purchases are procured at the department level.

To facilitate the purchasing process, Brown County has implemented a well-defined Purchasing Policy. Through this policy "a defined and streamlined process of competitive bidding procedures" has been crafted to "procure the highest quality goods and services at the lowest possible price". This policy also strives to ensure that an appropriate, consistent administrative procedure is followed for all Brown County purchases. However, in spite of this policy and its effort to manage and oversee all purchasing activities, the Highway Committee/Highway Commissioner is exempt from this policy.

Note: While exempt from the County's Purchasing Policy, it appears that the Highway Department has incorporated these principles into its purchasing activities.

To further enhance Brown County's financial operations and improve productivity within the Purchasing function, the County has implemented an Enterprise Resource Planning (ERP) system (i.e., New World Systems or LOGO's). By incorporating certain requirements, approvals and reviews, the County is ensuring that purchases are subject to certain standardized accounting procedures and best practices. Compliance with this system is mandatory for all departments and is crucial to the success of LOGO's.

Specifics surrounding the Highway Department's purchases in 2013 include the following:

- The creation of approximately 650 purchase orders (\$3,200,000)
- The payment of approximately 4,600 vendor invoices (\$11,000,000)
- Approximately 400 purchases paid electronically through procurement cards (P-Cards) \$100,000
- The execution of eleven (11) proposals

Fieldwork

The following activities were conducted during fieldwork to assist in the identification and evaluation of internal controls:

- Interviews with staff and management responsible for purchasing activities at the County level (Purchasing Division) and at the department level (Highway).
- Review of purchasing policies, procedures, County Ordinances and state statutes for compliance; including consultation with Corporation Counsel on such matters.
- Testing activities associated with selected purchases occurring in 2013.
- Testing activities associated with selected vendor invoices occurring in 2013.
- Testing activities associated with bid proposals occurring in 2013.

Findings and Recommendations

The findings and recommendations noted during the audit are presented below. Each recommendation presents an opportunity for the Department/County to strengthen existing internal controls over purchasing activities. Management responses have been incorporated into the report.

Finding #1

Issue: The Highway Department, which is exempt from Brown County's Purchasing Policy, lacks a formal Purchasing Policy of its own. In addition, written purchasing procedures were not in place.

Criteria: Wis. Stats. § 83.015 (2) (a) authorizes the County Highway Committee to *"purchase and sell county road machinery as authorized by the county board, determine whether each piece of county aid construction shall be let by contract or shall be done by day labor, enter into contracts in the name of the county, and make necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the county board ... and perform other duties imposed by law or by the county board"*.

Wis. Stats. § 83.04 (1) recognizes that *"all highway improvements made by the county highway committee shall be by contract, unless the committee determines that some other method would better serve the public interest. The manner of advertising for bids and the forms of bids, contracts and bonds shall be substantially those used by the department. In letting a contract the county highway committee acts for the county. (2) If it is deemed inadvisable to let a contract for highway construction, the county highway committee may direct the county highway commissioner to proceed with the construction as noncontract work, and the commissioner may, under the supervision of the committee, employ and purchase the necessary labor and materials."*

Brown County's Code of Ordinances; Section 3.35 Purchasing Ordinance (4) (d) further asserts that *"Pursuant to the authority granted by Wis. Stats., §§ 59.51 and 59.52 (9), the Department of Administration may adopt, promulgate and amend purchasing operational procedures for all County departments to follow and may adopt procedures for the internal operation of purchasing staff, which are consistent with this Ordinance and State law"*.

Condition: Internal Audit requested a copy of all purchasing policies and/or procedures utilized by the Highway Department. As a result of this request, the following information was provided or referenced:

- Wis. Stats.: Chapter 83 – County Highways
- Procedures: Highway Department Construction Bid Process
- Procedures: Public Works Department Equipment Bid Process
- Procedures: Public Works Department Tools, Materials, Equipment Parts and Miscellaneous Stockroom Items Bid Process
- Procedures: Highway Department Purchase Order Process

Internal Audit was also provided the following documents to further describe purchasing activities within the Highway Department:

- Memo: Dated January 5, 2014 – RE: Public Works' Purchasing Authority
- Memo: Dated November 12, 2009 – State of Wisconsin Department of Justice

Excluded from this collection was a formal Highway Department Purchasing Policy. In addition, it was determined that procedures obtained during the audit were drafted as a result of Internal Audit's request for applicable policies and/or procedures.

Recommendation: Highway management should develop and implement a Purchasing Policy that reflects and supports the purchasing activities within the department. Information that should be considered for inclusion, include; purpose or objectives to be achieved, definitions, types of projects and/or purchases made within the department, competitive bidding requirements or acceptable alternative procedures (and when each is appropriate), emergency purchases, contract awarding and signing responsibilities, vendor relations and employee expectations (including ethical expectations) and a vendor appeals process. This policy should also ensure that adherence to state statutes, Brown County's Code of Ordinances and management's intentions is maintained. Policy approval should also be obtained from the appropriate committee (County Board and/or Subcommittee) and the Highway Commissioner.

Highway management should also strengthen existing controls by enhancing the written procedures currently in place. If appropriate, such procedures should be incorporated into the written Purchasing Policy.

By implementing this control, highway management ensures that policies and/or procedures are available to support purchasing activities. This policy would also benefit vendors and the public by asserting publicly that purchasing activities are conducted in a manner that promotes fair and equitable treatment while maintaining departmental obligations and fiscal responsibilities.

Note: Brown County's Purchasing Policy should be evaluated to determine if utilization of this policy is possible for modification to reflect the Highway Department's unique purchasing activities.

Management Response: We agree; the Department follows State Statutes and the County's ordinances in regards to purchasing. The following are some examples of guidance in this matter:

- State Statute 83.015(2)(a) authorizes the County Highway Commissioner per 83.015 (2)(b) to *"purchase and sell county road machinery as authorized by the County Board, determine whether each piece of county aid construction shall be let by contract or shall be done by day labor, enter into contracts in the name of the county.."* The Department's formal purchasing procedure is to continue following Chapter 83 of State Statutes.
- Chapter 3 of the Brown County Ordinances section 3.01 defines how public works projects are to be done. The last sentence states, *"This subsection does not apply to highway contracts which the County Highway Officials or employees are authorized by law to let or make (Sec. 59.52(29), Wis. Stats.)"*.
- The Brown County Administrative Policies A-5 "Purchasing" states *"this policy shall NOT apply to a) The Highway Commissioner or the Highway Committee in accordance with Wis. Stats. 83.01 and 83.015, as amended from time to time."*
- Chapter 83, 59.52(29) (a), 66.0901 and the clarification of the law via OAG-5-09 show the county highway department is exempt from competitive bidding requirements. In OAG-5-09, Wisconsin Attorney General J.B. Van Hollen states:

13. County highway projects involving contracts that the county board has authorized the county highway committee or the county highway commissioner to make

also are statutorily exempt from county competitive bidding requirements. Wisconsin Stat. § 83.03(1) authorizes the county board to "construct or improve or repair or aid in constructing or improving or repairing any highway or bridge in the county." Wisconsin Stat. § 83.035 provides that the county board may exercise that authority by enacting an ordinance permitting the "highway committee or other designated county official or officials" to "enter into contracts with cities, villages and towns within the county borders to enable the county to construct and maintain streets and highways in such municipalities." See *Fond du Lac County v. Rosendale Town*, 149 Wis. 2d 326, 333-35, 440 N.W.2d 818 (Ct. App. 1989). Wisconsin Stat. § 59.52(29) (a), which ordinarily requires competitive bidding on county public works projects, "does not apply to highway contracts which the county highway committee or the county highway commissioner is authorized by law to let or make," including those described in Wis. Stat. § 83.04(1). A county therefore is not required to engage in competitive bidding with respect to county highway projects involving contracts that the county board has authorized the county highway committee or the county highway commissioner to make.

29. I therefore conclude that statutorily-authorized intergovernmental agreements for purchases of services are exempt from municipal competitive bidding requirements and procedures under Wis. Stat. § 66.0131(2). Projects involving county highway contracts entered into by the county highway committee or the county highway commissioner under Wis. Stat. §§ 83.035 and 83.04(1) are also exempt from county competitive bidding requirements.

The Department provided you a summary of our Construction Bid Process, Equipment Bidding and Purchasing Process, and Highway Department Purchase Order Process so as to provide a better understanding of what the Department typically does. These are not formally written procedures, but as the Department's documentation reveals, are consistently followed producing the desired result. I understand that you reviewed two years of records reviewing 100% of certain items with no material result.

The Highway Commissioner may be required to deviate from procedures for various reasons: timeliness of delivery of an item, quality, past performance, safety, etc. We agree. However, procedures could be more formally documented. As priorities and resources permit, the Department will make an effort to formalize procedures.

Finding #1 did not include any evidence of the Department violating State Statute or county ordinance.

Additional Internal Audit Comment: Internal Audit does not dispute the authority granted to the Highway Committee/Commissioner through state statutes. However, this recommendation is based on the potential benefits derived from a Purchasing Policy to provide additional guidance and oversight over Highway purchasing activities. While Highway management agrees that "procedures could be more formally documented" and "will make an effort to formalize these procedures" as permitted, management has chosen to forego the benefits of fully implementing this recommendation (i.e., development and implementation of a Highway Department Purchasing Policy).

Note: As indicated within the Background and Fieldwork Sections of this report, Internal Audit reviewed 2013 activity only.

Finding #2

Issue: Changes to proposals were not adequately documented.

Criteria: Internal Controls / Best Practices

Condition: Proposals for construction projects, equipment bids, etc. are prepared and distributed to perspective vendors whenever competitive bids are sought by the Highway Department. Proposals are also published in a local newspaper and on the Highway Departments' website to increase awareness and foster competition. Submission requirements and deadlines are also part of each proposal. To accumulate and support each proposal executed, a file is created and maintained. In 2013, the Highway Department conducted 11 such proposals.

Internal Audit reviewed all 11 proposals executed in 2013 and noted the following exceptions:

- The contracts awarded for two (2) proposals were based on "price bids received on April 3, 2013". Per each original proposal, the deadline was stated "April 1, 2013".
- The contract awarded for one (1) proposal was based on "two" units submitted. Per the original proposal, "one" unit was specified.

Staff indicated that circumstances surrounding each proposal required the original deadlines/requirements to be changed. However, Internal Audit was unable to sight documentation to support notification of these changes to all prospective vendors.

Recommendation: Highway management should strengthen existing internal controls by developing and implementing procedures which require documentation to be available to support all changes to the original proposal and for any potential Open Records Request made. This documentation should also include how changes were communicated to all potential vendors. Implementation of these procedures will help to ensure that all discrepancies between distributed proposals and awarded contracts are adequately explained and supported.

Management Response: In the case cited by you (receiving a bid for material), a unique circumstance occurred that was clearly communicated to all bidders. Without going into the details of the situation, the change was made in the interest of fairness to the bidders and for the County's best interest in securing more than one bid for an item of work. There was adequate information available to protect the County interest and the situation was explained in detail to you.

The Department does document our bidding as was noted by the Auditor via a file for each project. You reviewed 100% of 2 years bidding documents and found one unique situation that was adequately addressed as is evidenced by the issue not being challenged by either of the bidders involved.

Finding #2 did not include evidence of employee misconduct, poor judgment, or detriment to the County. We disagree with Finding #2.

Additional Internal Audit Comment: Internal Audit does not dispute the explanation provided during the audit surrounding each discrepancy noted, however, no documentation was available to support these statements. The purpose of this recommendation is to strengthen internal controls by requiring documentation to be retained to support discrepancies experienced. Highway management has chosen to accept the risks associated with not implementing this recommendation.

Note: Three (3) separate bid exceptions were noted during testing. This equates to approximately 27% (3 out of 11). Also, as indicated within the Background and Fieldwork Sections of this report, Internal Audit reviewed 2013 activity only.

Finding #3

Issue: Contracts and award letters were executed by individuals other than the Highway Commissioner.

Criteria: Wis. Stats. § 83.015 (2) authorizes the County Highway Committee to “enter into contracts in the name of the county”. This statute also asserts that the “county highway commissioner shall have the administrative powers and duties prescribed for the county highway committee”.

Administrative Policy A-20 Contract Execution further reinforces this authority by indicating that “*per Wis. Stats., § 83.01(7), 83.015(2), and 83.07, the Highway Commissioner has the authority to execute any contract necessary to ensure maintenance of the state and county trunk highway systems, county roads and local bridges and therefore is exempt from following this policy*”.

Condition: Internal Audit reviewed 11 proposals executed in 2013 in which a contract or award letter was issued. Based on this review, the following exceptions were noted:

- Contracts were executed (signed) by the Engineering Manager on two (2) separate occasions. The dollar amounts associated with these contracts were \$254,801.20 and \$1,158,208 respectively.
- Award letters were executed (signed) by the Fleet Manager on five (5) separate occasions. The dollar amounts associated with these letters were \$50,461, \$35,965.70, \$136,444, \$34,282 and \$ 57,950 respectively. (Note: These letters were used to authorize the vendor to supply the goods/services requested.)

Both the Engineering Manager and Fleet Manager indicated that signing authority was verbally granted to them by the Highway Commissioner.

Recommendation: Highway management should develop and implement procedures which ensure that all Highway Department contracts and/or award letters are signed (authorized) by the Highway Commissioner. If management determines that this practice is assignable under state statutes and appropriate to ensure efficient business operations, management should formally document this designation. This documentation should include written communication which clearly conveys the Highway Commissioners intentions, including; state statute(s) permitting assignment, individuals designated (by job title) and establishing authorization levels or limits. Implementation of this recommendation would ensure compliance with state statutes and strengthen internal controls.

Note: Management should also consider the benefits of following Administrative Policy A-20 when executing purchasing contracts by requiring standard and non-standard contracts to be reviewed by Purchasing, Risk Management and/or Corporation Counsel.

Management Response: According to State Statute 83.01(4), “*The County Board shall provide the county highway commissioner with suitable offices and such assistants as are necessary for the proper performance of the commissioner’s duties.*”

The Highway Commissioner is permitted to delegate to staff. There is no prohibition mitigating this practice in state statute. Throughout Chapter 83 there are references to “assistants” and “commissioner’s employees”.

The employees who have signed contracts and award letters, as authorized by the Highway Commissioner, have acted in good faith. The Department’s office manager is a control point

reviewing all awards and those documents signed by staff as delegated by the Highway Commissioner.

You noted that the Department should follow County Policy A-20. This policy mitigates the Department's function and is contra to state statute(s), which guide the Department's activity.

In essence, policies *per Wis. Stats., 83.01(7), 83.015(2), and 83.07, states: the highway commissioner has the authority to execute any contract necessary to ensure safe and timely maintenance of the state and county trunk highway systems, county roads and local bridges and determine how these duties will be carried out.* Therefore, the Department is exempt from following policy A-20.

Finding #3 lacks a clear understanding of the functions of the Department, statutory authority of the Department, and evidence no employee misconduct, poor judgment, or detriment to the County.

Additional Internal Audit Comment: Internal Audit does not dispute the potential benefits associated with delegating certain signing responsibilities (authorization) to specific individuals by the Highway Committee/Commissioner. However, such delegation should be authorized (state statutes/county ordinance) and clearly documented. Highway management has chosen to accept the risks associated with not implementing this recommendation.

Note: This recommendation does not direct the Highway department to follow Administrative Policy A-20. Rather, it recognizes the potential benefits of Highway department related standard and non-standard contracts being reviewed by Purchasing, Risk Management and/or Corporation Counsel.

Finding #4

Issue: Paid invoices were not supported by a properly approved purchase order.

Criteria: According to Brown County Purchasing Procedure 18 (Purchase Order Procedure), "All goods/services over \$1000, not purchased with a P-Card, require a Purchase Order".

A properly approved purchase order authorizes the Department/County to procure the necessary goods and/or services to accomplish Departmental/County goals and/or objectives. It also communicates to the vendor details surrounding the goods and/or services being requested. A properly approved purchase order also permits the Department/County to monitor budgets efficiently using the County's ERP system.

Condition: Internal Audit tested a total of 40 paid invoices to determine if each invoice was supported by a properly approved purchase order. Based on testing performed, the following was noted:

- 26 out of 40 invoices tested (or 65%) were not supported by a properly approved purchase order. *Note: As a mitigating control, six (6) of these 26 invoices (or 23%) were supported by a contract. As an additional mitigating control, invoices are subject to review/approval prior to payment.*

Recommendation: Highway management should enforce procedures in place which require purchases over \$1,000 to be supported by a properly approved purchase order. By complying with this requirement, management ensures that purchases are properly authorized and Administrative procedures followed. This practice also enables the system to perform a three-way match between the purchase order, invoice and the goods/services receipted into the system.

Note: The linking of a purchase order, invoice and receipt, which is performed by different individuals, must be made in order for the system to perform this match. This matching process also allows the system to automatically close a purchase order.

Management Response: The listing of the 26 invoices per your audit was reviewed by the Department. Bid Awards were identified for 22 of the 26 items. The Department's past practice was to use the bid award as the purchasing agreement rather than creating a purchase order. The Department has modified current practice and is putting items awarded by bid on a purchase order when it is awarded. The Auditor was informed of this change some time ago.

The practice of using a purchase order for bid awards is an improvement and we agree with your recommendation.

Notwithstanding the above, Finding #4 did not include any evidence of employee misconduct, poor judgment, invoice processing errors, or detriment to the County.

Finding #5

Issue: A high percentage of purchase orders created were voided.

Criteria: Best Practices / Internal Controls

Condition: Based on reports generated by Internal Audit, the Highway Department created 665 purchase orders in 2013. Of these 665 purchase orders, approximately 200 (or 30%) were voided. See charts below.

| Range | Total PO's Created | | | |
|---------------------------|--------------------|--------|-----------------|--------|
| | Number | | Amount | |
| < \$1,000 | 239 | 35.9% | \$ 64,966.32 | 2.0% |
| \$1,000.00 to \$4,999.99 | 297 | 44.7% | \$ 628,346.89 | 19.3% |
| \$5,000.00 to \$24,999.99 | 95 | 14.3% | \$ 1,116,140.37 | 34.3% |
| \$25,000.00 or Larger | 34 | 5.1% | \$ 1,447,703.99 | 44.4% |
| Total | 665 | 100.0% | \$ 3,257,157.57 | 100.0% |

| PO's Voided | No. | Amount |
|----------------------|-----|---------------|
| Voided PO's = \$1.00 | 89 | \$ 89.00 |
| Voided PO's > \$1.00 | 110 | \$ 211,656.62 |
| Total Voided PO's | 199 | \$ 211,745.62 |
| Percentage Voided | 30% | 6.5% |

Staff indicated that purchase orders are created and later voided for a number of reasons. One common occurrence is the need to provide the vendor with a purchase order number necessary to facilitate the transaction. In these situations a dollar value is entered (normally \$1.00) and the purchase order created. When the correct dollar amount is known the purchase order is properly revised.

However, when vendor invoices are received they may not be linked to the purchase order. At the end of the year, all remaining "open" purchase orders must be closed/voided to comply with internal policies and/or procedures.

Recommendation: Management (Highway and Purchasing) should review and recognize the purchasing activities unique to the Highway Department. Subsequent development and implementation of procedures that satisfy vendor requirements while maintaining purchasing standards and operating efficiencies should be created. An increased understanding of the system capabilities and the training needed to achieve this awareness should also be part of

this process.

By implementing this recommendation, management increases system usability while reducing the number of voided purchase orders. Compliance with Administrative procedures would also be achieved.

Note: If a vendor's invoice is tied to a properly approved purchase order and the goods/services properly receipted into the system the purchase order is automatically closed by the system through a three-way match.

Management Response: Highway Department - The Department fully understands the purchase order system in LOGOS and its limitations.

There is a lack of coordination and consistency in how the purchasing department and the accounts payable department want things reported and handled. There are needs in the Department that LOGOS does not accommodate; there was no input sought from the Department when purchasing or installing LOGOS, which limits its applicability in regard to unique Department needs.

Per guidance from the purchasing department, blanket purchase orders were created monthly for various vendors that the Department may buy from throughout the month. As invoices came in, Accounts Payable would tell the Department's bookkeeper not to apply the invoice to a purchase order if it was under \$500 because a purchase order is not needed. As a result, with no invoices applied to the purchase order for the month, the purchase order would then be voided.

Sometimes a vendor didn't reference a purchase order number on the invoice and it was under the threshold for needing one so with no invoices applied to it, the purchase order would then be voided.

Sometimes a purchase order was created for anticipated work that later was found not needed so it too was voided. These instances may still happen in the future as part of "routine business".

Toward the end of the year, purchase orders were closed (per guidance from the purchasing department) resulting in invoices that couldn't be applied to that purchase order.

In 2013, the Department changed the way blanket purchase orders were processed to eliminate the number of "voided" purchase orders to only the few select vendors (currently three vendors) that have routine purchases throughout given months. During this audit the Department modified the process to make the blanket purchase orders yearly rather than monthly. At the end of each month, a detailed list of what was purchased with the purchase order itself was uploaded and attached into the system. The purchasing department continues to instruct the Department not to apply invoices to purchase orders if they are under a certain dollar amount. The Auditor was informed of these issues; however they were not mentioned in the finding report.

Due to complaints regarding the number of purchase orders the Department creates, the Department has modified the process to go back to using a 3-part carbon copy pre-numbered purchase order system for purchases under the administrative threshold. This change was made for the Department's internal control and tracking of purchases and ease of communication between the stockroom coordinator and bookkeeper. You were also informed of this change.

The Department will continue to follow the purchase order process currently in place. The purchase order process was documented and given to you at the beginning of the audit to help in your understanding of the process. This was omitted from the report.

The Department believes the process in place is adequate and under stricter control than the general purchasing policy that only requires purchases over \$1,000 to be on a purchase order or P-Card. The Department would do all of their purchase orders through the LOGOS system rather than the 3-part carbon copy system as well as LOGOS, but the Department receives complaints regarding the number of purchase orders generated.

We agree with Finding #5 and recommend that those departments responsible for LOGOS modify it to accommodate the needs of the Department. Finding #5 did not relate to the Department's systems or protocol other than adopting practices suggested from purchasing and accounting activities. Also, it confirmed that there was no evidence of employee misconduct, poor judgment, or detriment to the County.

Additional Internal Audit Comment: Internal Audit does not distinguish as to who is responsible for the number of purchase orders being voided, but rather encourages dialogue between departments to correct this condition. While Highway management agrees with this recommendation, this agreement is limited to recommending "that those departments responsible for LOGOS modify it to accommodate the needs of the department".

Management Response: Purchasing – Management agrees with the recommendation.

Purchasing will shadow the Highway Department purchase order enterer to better understand the unique situations faced by the Highway Department. The Purchasing Department will propose potential solutions and discuss which solution might be the most beneficial in terms of efficiency, effectiveness and ease of implementation.

Purchasing and Accounts Payable will provide hands on Logos training so all employees involved with the purchasing process at the Highway Department understand the flow of information, the controls built into the system, their role and its impact and the implications of not using the system appropriately. Targeted Implementation Date: Third quarter 2014.

Finding #6

Issue: The handling of certain projects was not uniformly accepted.

Criteria: Wis. Stats. § 59.52 (29) (a) defines public work projects as follows: *"All public work, including any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind where the estimated cost of such work will exceed \$25,000 shall be let by contract to the lowest responsible bidder. Any public work, the estimated cost of which does not exceed \$25,000, shall be let as the board may direct. If the estimated cost of any public work is between \$5,000 and \$25,000, the board shall give a class 1 notice under ch. 985 before it contracts for the work or shall contract with a person qualified as a bidder under s. 66.0901 (2). A contract, the estimated cost of which exceeds \$25,000, shall be let and entered into under s. 66.0901, except that the board may by a three-fourths vote of all the members entitled to a seat provide that any class of public work or any part thereof may be done directly by the county without submitting the same for bids. This subsection does not apply to public construction if the materials for such a project are donated or if the labor for such a project is provided by volunteers. This subsection does not apply to highway contracts which the county highway committee or the county highway commissioner is authorized by law to let or make".*

Note: Both Brown County's Code of Ordinances and Administrative Purchasing Policy reflect this definition.

Condition: During the audit, it was determined that there was a difference of opinion as to whether or not certain initiated Highway Department projects were subject to requirements outlined within Wis. Stats. § 59.52 (29). Projects pertaining to the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material for such projects were perceived by the Purchasing Department as a Public Works Project and therefore, subject to this statute. However, the Highway Department viewed these projects as exempt from such requirements and referenced an opinion provided by Attorney General Van Holland to Russ Decker, Chair of the Committee on Senate Organization.

Recommendation: Management (Highway and Purchasing) should continue to seek clarification from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Documentation to support clarification should be retained and referenced when appropriate. By resolving this issue management ensures that compliance with state statutes, Brown County's Code of Ordinances and/or management's intentions are being maintained. Resolution would also help to alleviate any internal differences between departments.

Management Response: Highway Department - At the heart of the issue is the definition of a "Public Works Project" as it pertains to the construction, repair, remodeling or improvement of a public building or structure. The Department has historically purchased materials, hired contractors, and performed much of its own improvements to the Department buildings without going through the purchasing department.

State Statute 66.0901(6) states:

*"Separation of contracts; classification of contractors. In public contracts for the construction, repair, remodeling or improvement of a public building or structure, **other than highway structures and facilities**, a municipality may bid projects based on a single or multiple division of the work. Public contracts shall be awarded according to the division of work selected for bidding. The municipality may set out in any public contract reasonable and lawful conditions as to the hours of labor, wages, residence, character and classification of workers to be employed by any contractor, classify contractors as to their financial responsibility, competency and ability to perform work and set up a classified list of contractors. The municipality may reject the bid of any person, if the person has not been classified for the kind or amount of work in the bid."*
The best legal definition the Department has for "Facility" is from DWD 290.01(6m) which states: "Facility" means all or any portion of a building, a structure, land, infrastructure, or other real property.

In addition, State Statute 83.01(7) (c) states:

*"The county highway commissioner shall have charge of all county road machinery and tools, and shall be responsible to the county board for their proper maintenance, repair and **storage**..."*

The Department and the County has rightfully and historically viewed the machinery, tools, and buildings (facilities) as part of the exemptions from "public works" as noted throughout state statute and county ordinances as it pertains to highway work. The County Highway Commissioner has charge of the County machinery and tools and is responsible for their maintenance, repair and storage. In addition, GAAP rules set forth that activity necessary to complete the charge of the highway commissioner deals with all resources needed for

delivering the final product including those facilities necessary to house operations and equipment.

State Statute 59.52(29) (a) *"does not apply to highway contracts which the county highway committee or the county highway commissioner is authorized by law to let or make."*

Finding #6 was based on a misinterpretation of State Statute and did not include any evidence of the Department violating state statute or county ordinance.

Additional Internal Audit Comment: Internal Audit continues to recommend that clarification be sought from Corporation Counsel as to the correct interpretation of the state's definition of a public work project. Highway management has chosen to accept the risks associated with not considering this recommendation.

Management Response: Purchasing – Management agrees with the recommendation.

Corporation Counsel has opined that public works projects defined as any "construction, repair, remodeling or improvement of any public work, building or furnishing of supplies or materials of any kind where the estimated cost will exceed \$5,000" of any building including any occupied by Highway or Facilities personnel must follow the public works statute with proper legal posting(s) and request for bids (RFB) solicitation. If one or more trades and dollar thresholds are met prevailing wage laws apply.

There is a difference between a Highway Commissioner's authority under the title of Highway Commissioner and that of Facility Manager working with public works projects. This distinction is important. For example, the replacement of boilers is an action under the Facility Manager's position and in line with a public works project, not under the Highway Commissioner's authority. Targeted Implementation Date: A meeting will be scheduled in July to discuss with Paul VanNoie and Juliana Ruenzel.

Finding #7

Issue: Documentation to support proposal receipt was not retained.

Criteria: Best Practices / Internal Controls

Condition: Internal Audit reviewed 11 proposals executed in 2013 in which vendor submissions were received by the Highway Department. During this review it was determined that evidence to support the date and time of submission (i.e., receipt) was not verifiable.

Staff indicated that the date and time a proposal is received is stamped on the outside of the vendor envelope when received. Staff also indicated that these envelopes are disposed of after the proposal has been reviewed and the contract awarded.

Recommendation: Management (Highway and Purchasing) should strengthen existing controls by retaining the envelopes that support receipt for each vendor submission received (date and time stamping). By implementing this control, management ensures that any potential dispute over receipt timing is verifiable.

Management Response: Highway Department – You reviewed 100% of 2 years bidding documents and came up with the one unique circumstance as noted in Finding #2. Typically the envelopes, which have the date and time stamp on them, are not retained because bids received after the noted date and time are not accepted.

Finding #7 did not include any evidence of employee misconduct, poor judgment, or detriment to the County and there were no vendor complaints in regard to this practice. Envelopes with the date/time stamp will be retained in the future as a best practices recommendation.

Note: Envelopes were not available to support receipt for all 11 bid proposals reviewed (100%). Also, as indicated within the Background and Fieldwork Sections of this report, Internal Audit reviewed 2013 activity only.

Management Response: Purchasing – Management agrees with the recommendation.

Purchasing electronically files responses received through request for bids, request for quotes and request for proposals. The time stamped envelope will be scanned and made a part of the electronic project file. Targeted Implementation Date: Immediately

Highway Management's Overall Response: In summary, the Department has spent an estimated 150 to 200 hours of staff time (estimated \$8 to \$10 thousand) meeting with you, preparing documents for you, and responding to this audit. At the end of the day, there were no substantive findings. It is good to know that staff and procedures are adequate, albeit can be strengthened. Those suggestions that were noted above as relevant are already initiated.

Conclusion

Based on testing performed, it appears that the internal controls over purchasing activities within the Highway Department should be strengthened. Implementation of the above recommendations would help to ensure that these activities are conducted in accordance with state statutes, County Ordinances and County policies and procedures. Implementation would also help to ensure that purchasing activities are properly supported and accurately reflected within the County's ERP system, which may lead to increased operational efficiencies and reduced costs.

BOARD OF SUPERVISORS

Brown County



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DAN PROCESS
INTERNAL AUDITOR

Date: July 1, 2014

To: Executive Committee

From: Dan Process, Internal Auditor *DP*

Re: Quarterly Status Update (April 1 – June 30, 2014)

Listed below is a summary of the projects completed or in-progress during the second quarter of 2014.

1. In-Progress:
 - a. Purchasing Function Audit – Public Works Highway Department
 - i. Management Responses due June 30, 2014
 - b. Monetary Receipts, Disbursements and Deposits Audit – Brown County Library
 - c. 2015 Budget (Preliminary) – Board of Supervisors
2. Standard Monthly Duties
 - a. Review of the Clerk of Courts monthly bank reconciliations
 - b. Review of the County Board's monthly financial statements and preparation of the Budget Status Report
 - c. Preparation and review of the monthly Bills over \$5,000 Report
3. Standard Quarterly Duties
 - a. Audit Follow-Up
 - i. External (See attachment)
 1. Community Programs
 - a. Extended – Three (3)
 - ii. Internal (See attachment)
 1. Administration / District Attorney
 - a. Closed – One (1)
 2. NEW Zoo
 - a. Extended – One (1)
 3. Museum
 - a. Closed – Two (2)
 - b. Extended – Two (2)
 4. UW Extension
 - a. Extended – One (1)
4. Other Miscellaneous Activities
 - a. Anonymous Tip Line Submissions – One (1)
 - b. Open Records Requests – Three (3)
 - c. Requests from Supervisor's – Multiple
 - d. Internal Control Questions – Multiple

If you have any questions regarding this information, please contact me at your convenience.

Thank you.

Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (External)
Community Programs
As of June 30, 2014

| Source | Area | Finding | Recommendation | Management Response | Targeted Completion Date: |
|---|--------------------|---|---|---|---------------------------|
| Federal Awards and State Financial Assistance Report (12/31/12) | Community Programs | 2012-01: Reporting - Reconciling and Review Processes | We (Schenck) recommend the Department redesign their expenditure reconciliation process to include all general ledger accounts and all reported grant program expenditure amounts and to minimize the required amount of manual data entry. We also advise the Department to consider modifying their general ledger to more closely align with current grant programs and to complete necessary adjustments between programs within their general ledger. We also recommend the Department develop a meaningful review and approval process for all expenditure reports and the related reconciliation in order to prevent reporting errors. | Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. 12/02/13 Update: More than 100 general ledger accounts have been added to foster claim reporting from the general ledger. Reconciliation to the general ledger will require a new spreadsheet to be developed. This is targeted to be completed by 03/31/14. 03/07/14 Update: General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results. | 09/30/14 |
| Federal Awards and State Financial Assistance Report (12/31/12) | Community Programs | 2012-04: Reporting - Duplicated Costs | We (Schenck) recommend the Department follow the recommendation in Finding 2012-01. | Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. 12/02/13 Update: We have developed a general ledger download process that will reduce errors. The download process has been developed; new general ledger accounts have been added in December 2013. Claims data will now be reported from the general ledger rather than estimates made by the accountants. This will be completed by 03/31/14. 03/07/14 Update: General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results. | 09/30/14 |

Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (External)
Community Programs
As of June 30, 2014

| Source | Area | Finding | Recommendation | Management Response | Targeted Completion Date: |
|---|--------------------|---------------------------------------|---|--|---------------------------|
| Federal Awards and State Financial Assistance Report (12/31/12) | Community Programs | 2012-05: Reporting - Duplicated Costs | We (Schenck) recommend the Department follow the recommendation in Finding 2012-01. | Department fiscal staff will redesign the expenditure reconciliation spreadsheet to minimize manual entry and to include all of the general ledger accounts. In addition, an approval and review process will be developed to ensure reporting accuracy. 12/02/13 Update: This will be completed by 03/31/14. 03/07/14 Update: 03/07/14 Update: General ledger accounts have been added and claims are now being generated from the general ledger. G/L data is now being downloaded and compiled programmatically which has eliminated the need for manual key punch of data into a spreadsheet. This increases the accuracy of claims submitted as well as providing for easy reconciliation to the G/L. Tasks have been completed outcome dependent on audit results. | 09/30/14 |

17c

**Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (Internal)
District Attorney & Administration
As of June 30, 2014**

| Source | Issue | Recommendation | Responsible Area | Management Response | Updated Management Response / Follow-Up Performed | Next Follow-Up Date |
|----------------------------|---|--|-------------------|---|---|---------------------|
| Bank Reconciliation Review | The balance in the Brown County Economic Crime Committee bank account was not reflected within the County's financial statements. In addition, ownership of this account was not clearly understood by the appropriate parties. | Corrective action should be taken by management to properly reflect the balance in the Brown County Economic Crime Committee account within the County's financial statements. In addition, management should consider reviewing existing bank account opening/closing procedures and reminding Department Heads and individuals of these procedures/requirements. | District Attorney | The District Attorney is in the process of determining if this account can be closed and the balance transferred to the appropriate County department. 06-30-13: Management continues to investigate. However, until fund designation has been determined account cannot be closed. | 09-05-13: The District Attorney continues to review account for a possible transfer. In the meantime, funds have been transferred into a fiduciary fund until final resolution is determined. 03-12-14: A resolution has been drafted to transfer the funds, via donation, to the Brown County Sheriff's Department for training of officers, new investigators and local agencies in fighting white collar crime. 04-15-14: Resolution was approved by the County Board on 04/15/14. | Closed |
| Bank Reconciliation Review | | | Administration | Once the issues surrounding the bank account have been resolved proper accounting treatment can be determined. 06-30-13: Management continues to investigate. However, until fund designation has been determined account cannot be closed. | | Closed |

Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (Internal)
NEW Zoo
As of June 30, 2014

| Source | Issue | Recommendation | Responsible Area | Management Response | Updated Management Response / Follow-Up Performed | Next Follow-Up Date |
|---|---|---|------------------|--|---|---------------------|
| Monetary Receipts, Disbursements and Deposits Audit - NEW Zoo | Collection sites may be remote and/or performed by one employee | Management should consider the installation of surveillance cameras to monitor collection sites that are remote and/or performed by one employee for an extended period of time. If this control is not feasible, management should consider alternative controls that strengthen monitoring activities over remote collection sites. | NEW Zoo | Additional surveillance cameras will be installed with the arrival of the fiber optic line | Per discussion with management, the laying of fiber optic cable to the NEW Zoo has been delayed. As a result, the installation of additional surveillance cameras has also been delayed. 06-23-14. Camera installation is expected to be completed within the next 30 days. | 07/31/14 |

17c

Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (Internal)
Museum
As of June 30, 2014

| Source | Issue | Recommendation | Responsible Area | Management Response | Updated Management Response / Follow-Up Performed | Next Follow-Up Date |
|---|--|--|------------------|--|---|---------------------|
| Monetary Receipts, Disbursements and Deposits Audit - Neville Public Museum | Adequate segregation of duties was not maintained over photo revenue. In addition, an unsecured cash box was held by the Curator of Collections. | Management should consider eliminating the collection of photo revenue by the Curator of Collections, including the elimination of the cash box under this individual's control. To accomplish this task, management should consider developing and implementing procedures which prohibit the Curator of Collections from receiving photo revenue directly from the customer or through the mail. Collection activities could be re-assigned and processed through the Admissions desk, which currently handles and processes customer pick-up requests. The Clerk/Typist II could also provide the Curator of Collections with a list of items received in the mail. By implementing this control, management would reduce the Curator of Collections ability to control photo sales from beginning to end. If implementation of this control is not feasible, management should develop and utilize request forms that contain control numbers that can be tracked and used to verify photo revenue. Management should also ensure that funds within the cash box and collected through photo sales are kept in a secured location (i.e., locked filing cabinet or safe). Management should also consider eliminating the practice of forwarding photo revenue to the Curator of Collections received through the mail and replacing this with a list of revenue collected. This would reduce the amount of funds handled by the Curator of Collections and promote timelier photo revenue processing/depositing. | Museum | The Interim Director and Curator of Collections will create a form to track requests, the issuance of invoices and the collection and recording of payments (e.g., in-person requests, requests by e-mail and requests by mail). The Interim Director and Curator of Collections will also pursue the collection of fees by the Guest Service staff via Guest Service Coordinator upon pick-up of images at the Museum. In addition, the Curator of Collections no longer has direct access to the cash box, which has been moved to a secured location. | 06-03-14: Photo sales are being tracked via the NPM Photo Sales - Money Received Form The collection of photo sales at the Admissions desk (Guest Services) is still being developed with an anticipated implementation date of 09/01/14 | 09/01/14 |

Brown County Board of Supervisors

Internal Audit

Audit Follow-Up (Internal)

Museum

As of June 30, 2014

| Source | Issue | Recommendation | Responsible Area | Management Response | Updated Management Response / Follow-Up Performed | Next Follow-Up Date |
|---|---|--|------------------|---|---|---------------------|
| Monetary Receipts, Disbursements and Deposits Audit - Neville Public Museum | Fund verification was not documented. In addition, safeguarding of assets (cash) should be strengthened | Management should implement procedures which include documentation to support the periodic verification of funds within the cash exchange box. This documentation should include the date, amount and signatures (at least two) of those witnessing the verification. In addition, management should place the funds from the cash exchange box and the cash register drawer into a safe during non-business hours. If implementation of this control is not feasible, management should, at a minimum, increase the security of the cash register drawer by concealing its location and/or securing it to the Admissions desk structure | Museum | Procedures have been implemented to document the periodic verification of funds within the cash exchange box. Additionally, the Interim Director and the Guest Service Coordinator are in the process of identifying a solution to the first floor entry way and exhibition area based on increased traffic/security due to the Packers Hall of Fame exhibit. An interim solution will be sought to address the immediate security concerns of the cash drawer and a long-term solution to address the overall admissions area, including security over the cash drawer | On December 27, 2013, Internal Audit obtained and reviewed the log used to verify funds held within the cash exchange box (i.e., Cash Exchange Weekly Count Box Log). Corrective action taken appears to satisfy recommendation. Internal Audit also determined that a box has been built and secured to the counter to provide security over the cash drawer. Interim solution to secure cash drawer has been implemented. 06-03-14 Update: A new Admissions desk has been constructed resulting in improved cash drawer security. Issued considered closed | Closed |
| Monetary Receipts, Disbursements and Deposits Audit - Neville Public Museum | Deposit slips were not independently reviewed for alterations or compared to receipts for validity | Management should ensure that deposit slips are independently reviewed for alterations and that deposit slips are compared to system reports (receipts) for validity. This review should be done on a periodic basis and documented to support compliance with this requirement. | Museum | Procedures will be developed and implemented to ensure that deposit slips are periodically reviewed independently and that deposit slips are compared to system reports for validity. Documentation will also be retained to support this process | 06-03-14. Due to limited resources (staff) procedures have not been developed. Revised targeted implementation date: 03/30/15 | 03/30/15 |
| Monetary Receipts, Disbursements and Deposits Audit - Neville Public Museum | Admissions were not periodically verified | Management should consider developing and implementing procedures which periodically reconcile the number of wristbands issued to the number of Museum visitors (Altru). This control, when tested, would help to ensure that each wristband issued is accounted for and each admission properly supported | Museum | Procedures will be developed and implemented to periodically reconcile the number of wristbands issued to the number of Museum visitors | 06-03-14. The use of wristbands has been discontinued at the Museum | Closed |

17c

**Brown County Board of Supervisors
Internal Audit
Audit Follow-Up (Internal Audit)
UW Extension
As of June 30, 2014**

| Source | Issue | Recommendation | Responsible Area | Management Response | Updated Management Response / Follow-Up Performed | Next Follow-Up Date |
|--|--|---|------------------|--|--|---------------------|
| Review of Reported Incident Involving Missing Funds - UW Extension | Deposits were not consistent with policy requirements. | Management should develop and implement procedures which ensure that minimum weekly deposit requirements are adhered to. To satisfy this requirement management should consult with other departments located within the UW-Extension building, who are also responsible for making weekly deposits, and implement a schedule which coordinates and consolidates deposit activities (trips to the Treasurer's office). By implementing this practice and coordinating and consolidating trips to the Treasurer's office management would reduce the amount of excess funds kept on-site and reduce personnel time needed for weekly deposits for each department. | UW - Extension | Steps have been taken to increase deposits and consolidated trips to the Treasurer's office. (Note: Management is requesting a Variance Request from Administrative Policy A-10, which requires at a minimum, weekly deposits. Internal Audit has agreed to review this matter with management and will grant a Variance Request, if appropriate.) | Deposits are being made on a bi-weekly basis. (Note: Management is requesting a Variance Request from Administrative Policy A-10, which requires at a minimum, weekly deposits. Internal Audit has agreed to review this matter with management and will grant a Variance Request, if appropriate.) 03/27/14; Management is in the process of completing the Variance Request Form. Upon review by the Internal Auditor and the Director of Administration, a determination will be made to grant or deny this request. 06/30/14; Variance Request Form not yet completed. Extension granted. Targeted implementation date: 07/31/14 | 07/31/14 |

July 16, 2014

**AN ORDINANCE AMENDING SECTION 2.13 OF CHAPTER 2
OF THE BROWN COUNTY CODE ENTITLED "MEETINGS , AGENDAS"**

THE BROWN COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS:

Section 1 - **Section 2.13 (5) MEETINGS, AGENDAS is amended to read as follows:**

(5) (a) Minutes of each meeting of the County Board and meetings of all County committees, commissions, boards, etc., whether in regular session, special session or closed session, shall be taken, transcribed in writing and filed with the County Board staff by the secretary of the committee, commission or board or other person so designated within 3 working days of the meeting. Closed session minutes should be limited to motions made and votes, if any taken, in closed session.

Section 2 - This ordinance shall become effective upon passage and publication.

Respectfully submitted,

Patrick W. Moynihan, Jr,
COUNTY BOARD CHAIRMAN

Approved By:

Troy Streckenbach,
COUNTY EXECUTIVE

Date Signed: _____

Authored by: County Board Chairman

Final Draft Approved by Corporation Counsel

Fiscal Impact: There is no fiscal impact.